

# House Bill 2369

Ordered printed by the Speaker pursuant to House Rule 12.00A (5). Pre-session filed (at the request of Governor Theodore R. Kulongoski for Department of State Police)

## SUMMARY

The following summary is not prepared by the sponsors of the measure and is not a part of the body thereof subject to consideration by the Legislative Assembly. It is an editor's brief statement of the essential features of the measure **as introduced**.

Extends period of applicability of emergency communications tax.

## A BILL FOR AN ACT

1  
2 Relating to emergency communications taxes; amending section 4, chapter 5, Oregon Laws 2002  
3 (first special session); and providing for revenue raising that requires approval by a three-fifths  
4 majority.

5 **Be It Enacted by the People of the State of Oregon:**

6 **SECTION 1.** Section 4, chapter 5, Oregon Laws 2002 (first special session), as amended by sec-  
7 tion 1, chapter 4, Oregon Laws 2002 (third special session), is amended to read:

8 **Sec. 4.** (1) Taxes imposed under [*section 10, chapter 533, Oregon Laws 1981, as amended by sec-*  
9 *tion 1, chapter 793, Oregon Laws 1989, section 12, chapter 743, Oregon Laws 1991, section 1, chapter*  
10 *808, Oregon Laws 1993, section 2, chapter 276, Oregon Laws 1995, section 2, chapter 740, Oregon Laws*  
11 *2001, and section 1, chapter 5, Oregon Laws 2002,*] **ORS 401.792** apply to subscriber bills issued on  
12 or after January 1, 2002, and before January 1, [2008] **2014**.

13 (2) Taxes imposed under [*section 10, chapter 533, Oregon Laws 1981,*] **ORS 401.792** on or after  
14 January 1, 2002, and before May 13, 2002, are due and payable by the subscriber to the provider on  
15 or before 20 days after the first day of the month following May 13, 2002. Taxes that are not paid  
16 by the subscriber to the provider within the time required shall bear interest at the rate established  
17 under ORS 305.220 for each month, or fraction of a month, from the date that is 20 days after the  
18 first day of the month following May 13, 2002, until paid.

19 (3) Unless previously remitted, taxes that are paid to the provider under subsection (2) of this  
20 section shall be remitted by the provider to the Department of Revenue at the time and in the same  
21 manner as taxes imposed under [*section 10, chapter 533, Oregon Laws 1981,*] **ORS 401.792** for the first  
22 month following May 13, 2002, are remitted to the department.  
23

**NOTE:** Matter in **boldfaced** type in an amended section is new; matter [*italic and bracketed*] is existing law to be omitted. New sections are in **boldfaced** type.