

**SENATE AMENDMENTS TO
A-ENGROSSED HOUSE BILL 2752
(INCLUDING AMENDMENTS TO RESOLVE CONFLICTS)**

By COMMITTEE ON FINANCE AND REVENUE

June 23

1 On page 2 of the printed A-engrossed bill, line 43, after “may” insert “:

2 “(a) Adopt rules for carrying out the provisions of this section; and

3 “(b)”.

4 On page 4, after line 9, insert:

5 **“SECTION 6. If House Bill 3201 becomes law, sections 4 (amending ORS 316.502) and 5**
6 **of this 2007 Act are repealed and ORS 316.502, as amended by section 4a, chapter 826, Oregon**
7 **Laws 2005, section 60, chapter 832, Oregon Laws 2005, and section 86, chapter __, Oregon**
8 **Laws 2007 (Enrolled House Bill 3201), is amended to read:**

9 “316.502. (1) The net revenue from the tax imposed by this chapter, after deducting refunds, shall
10 be paid over to the State Treasurer and held in the General Fund as miscellaneous receipts avail-
11 able generally to meet any expense or obligation of the State of Oregon lawfully incurred.

12 “(2) A working balance of unreceipted revenue from the tax imposed by this chapter may be
13 retained for the payment of refunds, but such working balance shall not at the close of any fiscal
14 year exceed the sum of \$1 million.

15 “(3) Moneys are continuously appropriated to the Department of Revenue to make:

16 “(a) The refunds authorized under subsection (2) of this section; and

17 “(b) The refund payments in excess of tax liability authorized under [*ORS 315.262 and*] section
18 **82, chapter __, Oregon Laws 2007 (Enrolled House Bill 3201) [*of this 2007 Act*].**

19 **“SECTION 6a. If House Bill 3201 becomes law, ORS 316.502, as amended by section 4a, chapter**
20 **826, Oregon Laws 2005, section 60, chapter 832, Oregon Laws 2005, and sections 86 and 87, chapter**
21 **__, Oregon Laws 2007 (Enrolled House Bill 3201), is amended to read:**

22 “316.502. (1) The net revenue from the tax imposed by this chapter, after deducting refunds, shall
23 be paid over to the State Treasurer and held in the General Fund as miscellaneous receipts avail-
24 able generally to meet any expense or obligation of the State of Oregon lawfully incurred.

25 “(2) A working balance of unreceipted revenue from the tax imposed by this chapter may be
26 retained for the payment of refunds, but such working balance shall not at the close of any fiscal
27 year exceed the sum of \$1 million.

28 “(3) Moneys are continuously appropriated to the Department of Revenue to make[:]

29 “[*(a)*] the refunds authorized under subsection (2) of this section.[: *and*]

30 “[*(b)*] *The refund payments in excess of tax liability authorized under ORS 315.262.*]

31 **“SECTION 6b. If House Bill 3201 becomes law:**

32 **“(1) The amendments to ORS 316.502 by section 6 of this 2007 Act become operative on**
33 **January 2, 2014.**

34 **“(2) The amendments to ORS 316.502 by section 6a of this 2007 Act become operative on**

1 **January 2, 2018.**

2 **“SECTION 6c. If House Bill 3201 becomes law, the amendments to ORS 316.502 by section**
3 **6 of this 2007 Act apply to tax years beginning on or after January 1, 2014.**

4 **“SECTION 7.** If both House Bill 2735 and House Bill 3201 become law, ORS 316.502, as amended
5 by section 4a, chapter 826, Oregon Laws 2005, section 60, chapter 832, Oregon Laws 2005, and sec-
6 tion 20, chapter ___, Oregon Laws 2007 (Enrolled House Bill 2735), is amended to read:

7 “316.502. (1) The net revenue from the tax imposed by this chapter, after deducting refunds, shall
8 be paid over to the State Treasurer and held in the General Fund as miscellaneous receipts avail-
9 able generally to meet any expense or obligation of the State of Oregon lawfully incurred.

10 “(2) A working balance of unreceipted revenue from the tax imposed by this chapter may be
11 retained for the payment of refunds, but such working balance shall not at the close of any fiscal
12 year exceed the sum of \$1 million.

13 “(3) Moneys are continuously appropriated to the Department of Revenue to make:

14 “(a) The refunds authorized under subsection (2) of this section; and

15 “(b) The refund payments in excess of tax liability authorized under [*ORS 315.262 and*] section
16 17, **chapter ___, Oregon Laws 2007 (Enrolled House Bill 2735)** [*of this 2007 Act*].

17 **“SECTION 7a.** If both House Bill 2735 and House Bill 3201 become law, ORS 316.502, as
18 amended by section 4a, chapter 826, Oregon Laws 2005, section 60, chapter 832, Oregon Laws 2005,
19 and sections 20 and 20a, chapter ___, Oregon Laws 2007 (Enrolled House Bill 2735), is amended to
20 read:

21 “316.502. (1) The net revenue from the tax imposed by this chapter, after deducting refunds, shall
22 be paid over to the State Treasurer and held in the General Fund as miscellaneous receipts avail-
23 able generally to meet any expense or obligation of the State of Oregon lawfully incurred.

24 “(2) A working balance of unreceipted revenue from the tax imposed by this chapter may be
25 retained for the payment of refunds, but such working balance shall not at the close of any fiscal
26 year exceed the sum of \$1 million.

27 “(3) Moneys are continuously appropriated to the Department of Revenue to make[:]

28 “[*(a)*] the refunds authorized under subsection (2) of this section.[: *and*]

29 “[*(b)*] *The refund payments in excess of tax liability authorized under ORS 315.262.*]

30 **“SECTION 7b. If both House Bill 2735 and House Bill 3201 become law:**

31 **“(1) The amendments to ORS 316.502 by section 7 of this 2007 Act become operative on**
32 **January 2, 2014.**

33 **“(2) The amendments to ORS 316.502 by section 7a of this 2007 Act become operative on**
34 **January 2, 2018.**

35 **“SECTION 7c. If both House Bill 2735 and House Bill 3201 become law, the amendments**
36 **to ORS 316.502 by section 7 of this 2007 Act apply to tax years beginning on or after January**
37 **1, 2014.”.**

38 In line 10, delete “6” and insert “8”.
39