

A-Engrossed
House Bill 3057

Ordered by the House June 12
Including House Amendments dated June 12

Sponsored by Representative KOTEK

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.

[Creates assessment by Department of Revenue upon patient care, items or services provided by specified categories of health care providers.]

[Requires moneys collected by Department of Revenue from assessment be deposited to Oregon Health Plan Fund.]

Reduces maximum hospital assessment rate. Ties hospital assessment rate to amount of aggregate payments to hospitals for reimbursement under Medicaid. Prohibits Department of Human Services from supplanting moneys made available for hospital services with moneys from Hospital Quality Assurance Fund. Extends period for which hospital assessment is imposed.

Excludes specified types of revenue from long term care facility assessment. Changes methodology for determining nursing facility reimbursement rate for Medicaid. Caps nursing facility assessment at 5.5 percent for specified period. Requires department to prescribe temporary assessment by rule by November 15, 2007. Removes exclusive jurisdiction of tax court to hear appeals of long term care facility assessments.

Authorizes department to prescribe by rule criteria for late payment of managed care health services organization assessment. Prohibits department from supplanting moneys made available for state medical assistance program with moneys from Medical Care Quality Assurance Fund.

Extends sunset of hospital, managed care and nursing facility assessments. Repeals assessment on programs of all-inclusive care for elderly persons.

Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

1
2 Relating to provider assessment; creating new provisions; amending ORS 305.410 and sections 2, 9,
3 10, 12, 13, 14, 15, 16, 17, 18, 23, 24, 29, 31, 38, 44, 45, 49, 50 and 51, chapter 736, Oregon Laws
4 2003; repealing sections 27, 28, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62a and 63, chapter 736,
5 Oregon Laws 2003; prescribing an effective date; and providing for revenue raising that requires
6 approval by a three-fifths majority.

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

8 **SECTION 1.** Section 2, chapter 736, Oregon Laws 2003, is amended to read:

9 **Sec. 2.** (1) An assessment is imposed on each hospital in this state that is not a waived hos-
10 pital. The assessment shall be imposed at a rate determined by the Director of Human Services by
11 rule that is the director's best estimate of the rate needed to fund the services and costs identified
12 in section 9 [of this 2003 Act], **chapter 736, Oregon Laws 2003**. The rate of assessment shall be
13 imposed on the net revenue of each hospital subject to assessment. The director shall consult with
14 representatives of hospitals before setting the assessment.

15 (2) Notwithstanding subsection (1) of this section, the rate of assessment may not exceed
16 [three] 1.5 percent.

17 (3) The assessment shall be reported on a form prescribed by the Department of Human Services

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.

1 and shall contain the information required to be reported by the department. The assessment form
2 shall be filed with the department on or before the 75th day following the end of the calendar
3 quarter for which the assessment is being reported. **Except as provided in subsection (7) of this**
4 **section**, the hospital shall pay the assessment at the time the hospital files the assessment report.
5 The payment shall accompany the report.

6 **(4) To the extent permitted by federal law, aggregate taxes levied under this section may**
7 **not exceed payments under section 9 (2), chapter 736, Oregon Laws 2003.**

8 [(4)] **(5) Notwithstanding subsection (4) of this section**, a hospital is not guaranteed that any
9 additional moneys paid to the hospital in the form of payments for services shall equal or exceed
10 the amount of the assessment paid by the hospital.

11 [(5)] **(6)** Hospitals operated by the United States Department of Veterans Affairs and pediatric
12 specialty hospitals providing care to children at no charge are exempt from the assessment imposed
13 under this section.

14 **(7)(a) The Department of Human Services shall develop a schedule for collection of the**
15 **assessment for the calendar quarter ending September 30, 2009, that will result in the col-**
16 **lection occurring between December 15, 2009, and the time all Medicaid cost settlements are**
17 **finalized for that calendar quarter.**

18 **(b) The Department of Human Services shall prescribe by rule criteria for late payment**
19 **of assessments.**

20 **SECTION 2.** Section 9, chapter 736, Oregon Laws 2003, as amended by section 2, chapter 757,
21 Oregon Laws 2005, is amended to read:

22 **Sec. 9.** (1) The Hospital Quality Assurance Fund is established in the State Treasury, separate
23 and distinct from the General Fund. Interest earned by the Hospital Quality Assurance Fund shall
24 be credited to the Hospital Quality Assurance Fund.

25 (2) Amounts in the Hospital Quality Assurance Fund are continuously appropriated to the De-
26 partment of Human Services for the purpose of paying refunds due under section 6, chapter 736,
27 Oregon Laws 2003, and funding [*health*] **hospital** services under ORS 414.705 to 414.750, including
28 but not limited to:

29 (a) Increasing reimbursement rates for inpatient and outpatient hospital services under ORS
30 414.705 to 414.750 **above the rates that were in effect for those services on February 29,**
31 **2004;**

32 (b) Expanding, continuing or modifying hospital services for persons [*19 years of age or older*
33 *with incomes below 100 percent of the federal poverty guidelines who do not have federal Medicare*
34 *coverage under ORS 414.705 to 414.750] **described in ORS 414.706 (5);** and*

35 (c) Paying administrative costs incurred by the department to administer the assessments im-
36 posed under section 2, chapter 736, Oregon Laws 2003.

37 **(3) The department may not use moneys from the Hospital Quality Assurance Fund to**
38 **supplant, directly or indirectly, other moneys made available to fund services described in**
39 **subsection (2) of this section.**

40 **SECTION 3.** Section 10, chapter 736, Oregon Laws 2003, is amended to read:

41 **Sec. 10.** Sections 1 to 9, **chapter 736, Oregon Laws 2003**, [*of this 2003 Act*] apply to net re-
42 venues earned by hospitals on or after January 1, 2004, and before [*January 1, 2008*] **the earlier**
43 **of October 1, 2009, or when the assessment described in sections 37 to 44, chapter 736,**
44 **Oregon Laws 2003, no longer qualifies for federal matching funds under Title XIX of the So-**
45 **cial Security Act.**

1 **SECTION 4.** Section 12, chapter 736, Oregon Laws 2003, is amended to read:

2 **Sec. 12.** Sections 1 to 9, **chapter 736, Oregon Laws 2003**, [of this 2003 Act] are repealed on
3 January 2, [2010] **2012**.

4 **SECTION 5.** Section 13, chapter 736, Oregon Laws 2003, is amended to read:

5 **Sec. 13.** Nothing in the repeal of sections 1 to 9, **chapter 736, Oregon Laws 2003**, [of this 2003
6 Act] by section 12, **chapter 736, Oregon Laws 2003**, [of this 2003 Act] affects the imposition and
7 collection of a hospital assessment under sections 1 to 9, **chapter 736, Oregon Laws 2003**, [of this
8 2003 Act] for a calendar quarter beginning before [January 1, 2008] **September 30, 2009**.

9 **SECTION 6.** Section 14, chapter 736, Oregon Laws 2003, is amended to read:

10 **Sec. 14.** Any moneys remaining in the Hospital Quality Assurance Fund on December 31,
11 [2009] **2013**, are transferred to the General Fund.

12 **SECTION 7.** Section 15, chapter 736, Oregon Laws 2003, as amended by section 3, chapter 757,
13 Oregon Laws 2005, is amended to read:

14 **Sec. 15.** As used in sections 15 to 22, chapter 736, Oregon Laws 2003:

15 (1) "Assessment rate" means the rate established by the Director of Human Services under
16 section 17, chapter 736, Oregon Laws 2003.

17 (2) "**Assessment year**" means a 12-month period, beginning July 1 and ending the follow-
18 ing June 30, for which the assessment rate being determined is to apply.

19 [(2)] (3) "Gross revenue":

20 (a) Means the revenue paid to a long term care facility for patient care, room, board and ser-
21 vices, less contractual adjustments; and

22 (b) Does not include:

23 (A) Revenue derived from sources other than **long term care facility** operations, including but
24 not limited to **donations**, interest and guest meals, **or any other revenue not attributable to**
25 **patient care; and**

26 (B) **Hospital revenue or revenue derived from hospital operations.**

27 [(3)] (4) "Long term care facility" has the meaning given that term in ORS 442.015, but does not
28 include an intermediate care facility for the mentally retarded.

29 (5) "**Medicaid patient days**" means **patient days attributable to patients who receive**
30 **medical assistance under a plan described in 42 U.S.C. 1396a et seq.**

31 [(4)] (6) "Patient days" means the total number of patients occupying beds in a long term care
32 facility[, *determined as of 11:59 p.m. of each day,*] for all days in the calendar period for which an
33 assessment is being reported and paid. For purposes of this subsection, if a long term care facility
34 patient is admitted and discharged on the same day, the patient shall be deemed [*present on 11:59*
35 *p.m. of that*] **to occupy a bed for one day.**

36 [(5)] "Waivered long term care facility" means:]

37 [(a) A long term care facility operated by a continuing care retirement community that is registered
38 under ORS 101.030 and that admits:]

39 [(A) Residents of the continuing care retirement community; or]

40 [(B) Residents of the continuing care retirement community and nonresidents; or]

41 [(b) A long term care facility that is annually identified by the Department of Human Services as
42 having a Medicaid recipient census that exceeds the census level established by the department.]

43 **SECTION 8.** Section 16, chapter 736, Oregon Laws 2003, as amended by section 4, chapter 757,
44 Oregon Laws 2005, is amended to read:

45 **Sec. 16.** (1) A long term care facility assessment is imposed on each long term care facility in

1 this state.

2 (2) The amount of the assessment equals the assessment rate times the number of patient days,
3 **including Medicaid patient days**, at the long term care facility for a calendar quarter.

4 (3) The assessment shall be reported on a form prescribed by the Department of Human Services
5 and shall contain the information required to be reported by the department. The assessment form
6 shall be filed with the department on or before the [30th] **last** day of the month following the end
7 of the calendar quarter for which the assessment is being reported. The long term care facility shall
8 pay the assessment at the time the facility files the assessment report. The payment shall accompany
9 the report unless the payment is transmitted electronically **or unless the department permits a**
10 **later payment under criteria prescribed by the department by rule.**

11 (4) A long term care facility is not guaranteed that any additional moneys paid to the facility
12 in the form of reimbursements calculated according to the methodology described in section 24 (4),
13 chapter 736, Oregon Laws 2003, shall equal or exceed the amount of the long term care facility as-
14 sessment paid by the facility.

15 **SECTION 9.** Section 17, chapter 736, Oregon Laws 2003, as amended by section 5, chapter 757,
16 Oregon Laws 2005, is amended to read:

17 **Sec. 17.** (1) On or before June 15 of each year, the Director of Human Services shall establish
18 an assessment rate for long term care facilities [*that applies*] **that are not exempt for the as-**
19 **essment year from the assessment imposed under section 16, chapter 736, Oregon Laws**
20 **2003. The assessment rate shall apply** prospectively to the [*12-month period beginning July 1 of*
21 *that*] **assessment** year. The assessment rate shall be a rate estimated to collect an amount that does
22 not exceed six percent of the annual gross revenue of all long term care facilities in this state, as
23 determined from the [*previous year's cost reports or other required revenue reports, excluding*] **fi-**
24 **ncial statements or revenue reports, prescribed by the director by rule, filed by long term**
25 **care facilities for the period ending June 30 of the previous year. For purposes of establishing**
26 **an assessment rate pursuant to this subsection, the director shall exclude** the annual gross
27 revenue of long term care facilities that are exempt from the assessment imposed under section 16,
28 chapter 736, Oregon Laws 2003.

29 (2) On or before [*June*] **October** 15 of each year, the Department of Human Services shall refund
30 any overage in tax dollars collected under section 16, chapter 736, Oregon Laws 2003, that exceeds
31 the maximum percentage of the projected annual gross revenue of all long term care facilities in this
32 state as described in subsection (1) of this section. The department shall refund any overage de-
33 scribed in this subsection by crediting the percentage of the overage attributable to each long term
34 care facility subject to the assessment described in section 16, chapter 736, Oregon Laws 2003,
35 against taxes owed by that facility in succeeding assessment periods. The department may collect
36 any delinquent assessments, but may not collect any underages in actual collections through an
37 adjustment in assessment rates.

38 **SECTION 10.** Section 18, chapter 736, Oregon Laws 2003, as amended by section 34, chapter
39 736, Oregon Laws 2003, and section 7, chapter 757, Oregon Laws 2005, is amended to read:

40 **Sec. 18.** (1) The Oregon Veterans' Home is exempt from the assessment imposed under section
41 16, chapter 736, Oregon Laws 2003.

42 (2) A waived long term care facility is exempt from the long term care facility assessment
43 imposed under section 16, chapter 736, Oregon Laws 2003.

44 (3) **As used in this section, "waivered long term care facility" means:**

45 (a) **A long term care facility operated by a continuing care retirement community that**

1 is registered under ORS 101.030 and that admits:

2 (A) Residents of the continuing care retirement community; or

3 (B) Residents of the continuing care retirement community and nonresidents; or

4 (b) A long term care facility that is annually identified by the Department of Human
5 Services as having a Medicaid recipient census that exceeds the census level established by
6 the department for the year for which the facility is identified.

7 **SECTION 11.** Section 23, chapter 736, Oregon Laws 2003, as amended by section 8, chapter 757,
8 Oregon Laws 2005, is amended to read:

9 **Sec. 23.** Sections 15 to 22, chapter 736, Oregon Laws 2003, apply to long term care facility as-
10 sessments imposed in calendar quarters beginning on or after November 26, 2003, and before July
11 1, [2008] 2014.

12 **SECTION 12.** Section 24, chapter 736, Oregon Laws 2003, as amended by section 11, chapter
13 757, Oregon Laws 2005, is amended to read:

14 **Sec. 24.** (1) The Long Term Care Facility Quality Assurance Fund is established in the State
15 Treasury, separate and distinct from the General Fund. Interest earned by the Long Term Care
16 Facility Quality Assurance Fund shall be credited to the fund.

17 (2) Amounts in the Long Term Care Facility Quality Assurance Fund are continuously appro-
18 priated to the Department of Human Services for the purposes of paying refunds due under section
19 20, chapter 736, Oregon Laws 2003, and funding long term care facilities, as defined in section 15,
20 chapter 736, Oregon Laws 2003, that are a part of the Oregon Medicaid reimbursement system.

21 (3) Funds in the Long Term Care Facility Quality Assurance Fund and the matching federal fi-
22 nancial participation under Title XIX of the Social Security Act may be used to fund Medicaid-
23 certified long term care facilities using only the reimbursement methodology described in subsection
24 (4) of this section to achieve a rate of reimbursement greater than the rate in effect on June 30,
25 2003.

26 (4) The reimbursement methodology used to make additional payments to Medicaid-certified long
27 term care facilities includes but is not limited to:

28 (a) Rebasing biennially, beginning on July 1 of each odd-numbered year;

29 (b) Adjusting for inflation in the nonrebasing year;

30 (c) Continuing the use of the pediatric rate;

31 (d) Continuing the use of the complex medical needs additional payment;

32 (e) Discontinuing the use of the relationship percentage, except when calculating the pediatric
33 rate in paragraph (c) of this subsection; and

34 (f) Requiring the Department of Human Services to reimburse costs at a rate not lower than the
35 [70th] 63rd percentile ceiling of allowable costs for the [2005-2007] biennium **for which the re-**
36 **imbursement is made.**

37 **SECTION 13.** Section 29, chapter 736, Oregon Laws 2003, is amended to read:

38 **Sec. 29.** Notwithstanding [sections 15 to 22 of this 2003 Act] **any other provision of law**, an
39 assessment under sections 15 to 22, **chapter 736, Oregon Laws 2003**, [of this 2003 Act] may be im-
40 posed only in a calendar quarter for which the long term care facility reimbursement rate that is
41 part of the Oregon Medicaid reimbursement system was calculated according to the methodology
42 described in section 24 (4), **chapter 736, Oregon Laws 2003** [of this 2003 Act]. The Department of
43 **Human Services** may make retroactive increases in payments for the first six months the assess-
44 ment is imposed.

45 **SECTION 14.** Section 31, chapter 736, Oregon Laws 2003, as amended by section 9, chapter 757,

1 Oregon Laws 2005, is amended to read:

2 **Sec. 31.** Sections 15 to 22 and 24, section 736, Oregon Laws 2003, are repealed on January 2,
3 [2009] **2015**.

4 **SECTION 15.** Section 38, chapter 736, Oregon Laws 2003, is amended to read:

5 **Sec. 38.** (1) An assessment is imposed on each prepaid managed care health services organiza-
6 tion in this state. The assessment shall be imposed at a rate set by the Director of Human Services.
7 The rate may not exceed six percent of managed care premiums paid to an organization.

8 (2) The assessment shall be reported on a form prescribed by the Department of Human Services
9 and shall contain the information required to be reported by the department. The assessment form
10 shall be filed with the department on or before the 75th day following the end of the calendar
11 quarter for which the assessment is being reported. The organization shall pay the assessment at the
12 time the organization files the assessment report. The payment shall accompany the report **unless**
13 **the department permits a later payment under criteria prescribed by the department by**
14 **rule.**

15 (3) A prepaid managed care health services organization is not guaranteed that any additional
16 moneys paid to the organization shall equal or exceed the amount of the assessment paid by the
17 organization.

18 **SECTION 16.** Section 44, chapter 736, Oregon Laws 2003, as amended by section 13, chapter
19 757, Oregon Laws 2005, is amended to read:

20 **Sec. 44.** (1) The Medical Care Quality Assurance Fund is established in the State Treasury,
21 separate and distinct from the General Fund. Interest earned by the Medical Care Quality Assur-
22 ance Fund shall be credited to the Medical Care Quality Assurance Fund.

23 (2) Amounts in the Medical Care Quality Assurance Fund are continuously appropriated to the
24 Department of Human Services for the purpose of paying refunds due under section 41, chapter 736,
25 Oregon Laws 2003, and funding the state medical assistance program, including but not limited to
26 health services provided by prepaid managed care health services organizations.

27 **(3) The department may not use moneys from the Medical Care Quality Assurance Fund**
28 **to supplant, directly or indirectly, other moneys made available to fund the program and**
29 **services described in subsection (2) of this section.**

30 **SECTION 17.** Section 45, chapter 736, Oregon Laws 2003, is amended to read:

31 **Sec. 45.** Sections 37 to 44, **chapter 736, Oregon Laws 2003**, [of this 2003 Act] apply to managed
32 care premiums received by prepaid managed care health services organizations on or after January
33 1, 2004, and before [January 1, 2008] **October 1, 2009**.

34 **SECTION 18.** Section 49, chapter 736, Oregon Laws 2003, is amended to read:

35 **Sec. 49.** Sections 37 to 44, **chapter 736, Oregon Laws 2003**, [of this 2003 Act] are repealed on
36 January 2, [2010] **2012**.

37 **SECTION 19.** Section 50, chapter 736, Oregon Laws 2003, is amended to read:

38 **Sec. 50.** Nothing in the repeal of sections 37 to 44, **chapter 736, Oregon Laws 2003**, [of this
39 2003 Act] by section 49, **chapter 736, Oregon Laws 2003**, [of this 2003 Act] affects the imposition
40 and collection of a prepaid managed care health services organization assessment under sections 37
41 to 44, **chapter 736, Oregon Laws 2003**, [of this 2003 Act] for a calendar quarter beginning before
42 [January 1, 2008] **September 30, 2009**.

43 **SECTION 20.** Section 51, chapter 736, Oregon Laws 2003, is amended to read:

44 **Sec. 51.** Any moneys remaining in the Medical Care Quality Assurance Fund on December 31,
45 [2009] **2011**, are transferred to the General Fund.

1 **SECTION 21.** Sections 22 and 23 of this 2007 Act and sections 24 and 29, chapter 736,
2 Oregon Laws 2003, are added to and made a part of sections 15 to 22, chapter 736, Oregon
3 Laws 2003.

4 **SECTION 22.** The Department of Human Services shall adopt rules implementing sections
5 15, 16, 17, 18, 24 and 29, chapter 736, Oregon Laws 2003, as amended by sections 7, 8, 9, 10,
6 12 and 13 of this 2007 Act, no later than 120 days after the effective date of this 2007 Act.

7 **SECTION 23.** Notwithstanding section 17 (1), chapter 736, Oregon Laws 2003, for the pe-
8 riod from January 1, 2008, to June 30, 2008, the Director of Human Services, on or before
9 November 15, 2007, shall establish the assessment rate under section 17, chapter 736, Oregon
10 Laws 2003, at a rate estimated to collect an amount for that period not to exceed 5.5 percent
11 of the gross revenue of all long term care facilities in this state during that period, excluding
12 the gross revenue of long term care facilities that are exempt from the assessment imposed
13 under section 16, chapter 736, Oregon Laws 2003.

14 **SECTION 24.** Section 23 of this 2007 Act is repealed on July 1, 2008.

15 **SECTION 25.** The repeal of section 23 of this 2007 Act by section 24 of this 2007 Act does
16 not affect any long term care facility assessment imposed at the rate and for the period es-
17 tablished pursuant to section 23 of this 2007 Act.

18 **SECTION 26.** Section 23 of this 2007 Act and the amendments to sections 15, 16, 17, 18,
19 23, 24 and 29, chapter 736, Oregon Laws 2003, by sections 7 to 13 of this 2007 Act apply to long
20 term care facility assessment in assessment years beginning on or after July 1, 2007.

21 **SECTION 27.** Sections 27 and 28, chapter 736, Oregon Laws 2003, are repealed.

22 **SECTION 28.** The repeal of sections 27 and 28, chapter 736, Oregon Laws 2003, by section
23 27 of this 2007 Act does not affect any long term care facility assessment imposed before July
24 1, 2007.

25 **SECTION 29.** ORS 305.410 is amended to read:

26 305.410. (1) Subject only to the provisions of ORS 305.445 relating to judicial review by the Su-
27 preme Court and to subsection (2) of this section, the tax court shall be the sole, exclusive and final
28 judicial authority for the hearing and determination of all questions of law and fact arising under
29 the tax laws of this state. For the purposes of this section, and except to the extent that they pre-
30 clude the imposition of other taxes, the following are not tax laws of this state:

31 (a) ORS chapter 577 relating to Oregon Beef Council contributions.

32 (b) ORS 576.051 to 576.455 relating to commodity commission assessments.

33 (c) ORS chapter 477 relating to fire protection assessments.

34 (d) ORS chapters 731, 732, 733, 734, 737, 742, 743, 744, 746, 748 and 750 relating to insurance
35 company fees and taxes.

36 (e) ORS chapter 473 relating to liquor taxes.

37 (f) ORS chapter 583 relating to milk marketing, production or distribution fees.

38 (g) ORS chapter 825 relating to motor carrier taxes.

39 (h) ORS chapter 319 relating to motor vehicle and aircraft fuel taxes.

40 (i) ORS title 59 relating to motor vehicle and motor vehicle operators' license fees and ORS title
41 39 relating to boat licenses.

42 (j) ORS chapter 578 relating to Oregon Wheat Commission assessments.

43 (k) ORS chapter 462 relating to racing taxes.

44 (L) ORS chapter 657 relating to unemployment insurance taxes.

45 (m) ORS chapter 656 relating to workers' compensation contributions, assessments or fees.

1 (n) ORS 311.420, 311.425, 311.455, 311.650, 311.655 and ORS chapter 312 relating to foreclosure
2 of real and personal property tax liens.

3 (o) **Sections 15 to 22, chapter 736, Oregon Laws 2003, relating to long term care facility**
4 **assessments.**

5 (2) The tax court and the circuit courts shall have concurrent jurisdiction to try actions or suits
6 to determine:

7 (a) The priority of property tax liens in relation to other liens.

8 (b) The validity of any deed, conveyance, transfer or assignment of real or personal property
9 under ORS 95.060 and 95.070 (1983 Replacement Part) or 95.200 to 95.310 where the Department of
10 Revenue has or claims a lien or other interest in the property.

11 (3) Subject only to the provisions of ORS 305.445 relating to judicial review by the Supreme
12 Court, the tax court shall be the sole, exclusive and final judicial authority for the hearing and de-
13 termination of all questions of law and fact concerning the authorized uses of the proceeds of bonded
14 indebtedness described in section 11 (11)(d), Article XI of the Oregon Constitution.

15 (4) Except as permitted under section 2, amended Article VII, Oregon Constitution, this section
16 and ORS 305.445, no person shall contest, in any action, suit or proceeding in the circuit court or
17 any other court, any matter within the jurisdiction of the tax court.

18 **SECTION 30.** (1) **Sections 52, 53, 54, 55, 56, 57, 59, 60, 61, 62a and 63, chapter 736, Oregon**
19 **Laws 2003, are repealed.**

20 (2) **Section 58, chapter 736, Oregon Laws 2003, as amended by section 14, chapter 757,**
21 **Oregon Laws 2005, is repealed.**

22 **SECTION 31.** **This 2007 Act takes effect on the 91st day after the date on which the**
23 **regular session of the Seventy-fourth Legislative Assembly adjourns sine die.**

24