

**A-Engrossed**  
**House Bill 5041**

Ordered by the House May 1  
Including House Amendments dated May 1

Ordered printed by the Speaker pursuant to House Rule 12.00A (5). Pre-session filed (at the request of Budget and Management Division, Oregon Department of Administrative Services)

**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.

Appropriates moneys from General Fund to Department of Revenue for biennial expenses.  
Authorizes advance to department for certain property tax deferral program.  
Limits certain biennial expenditures from fees, moneys or other revenues, including certain Miscellaneous Receipts, but excluding lottery funds and federal funds, collected or received by department.  
**Appropriates certain moneys to department for administration and enforcement expenses related to cigarette and tobacco products.**  
Authorizes specified nonlimited expenditures.  
Declares emergency, effective July 1, 2007.

**A BILL FOR AN ACT**

1  
2 Relating to financial administration of the Department of Revenue; appropriating money; limiting  
3 expenditures; and declaring an emergency.

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

5 **SECTION 1. There is appropriated to the Department of Revenue, for the biennium be-**  
6 **ginning July 1, 2007, out of the General Fund, the amount of \$140,962,302 for the purpose of**  
7 **administrative expenses.**

8 **SECTION 2. In addition to and not in lieu of any other appropriation, there is appropri-**  
9 **ated to the Department of Revenue, for the biennium beginning July 1, 2007, out of the**  
10 **General Fund, the amount of \$7,500,000 for the purpose of making payments authorized by**  
11 **ORS 307.244 and 310.630 to 310.706 for the elderly rental assistance program.**

12 **SECTION 3. In addition to and not in lieu of any other appropriation, there is appropri-**  
13 **ated to the Department of Revenue, for the biennium beginning July 1, 2007, out of the**  
14 **General Fund, the amount of \$1 for the purpose of making payments related to the deferred**  
15 **collection of homestead property taxes pursuant to the property tax deferral program de-**  
16 **scribed in ORS 311.666 to 311.701 and to special assessments described in ORS 311.702 to**  
17 **311.735.**

18 **SECTION 4. After July 1, 2007, if the amount appropriated by section 3 of this 2007 Act**  
19 **plus the balance in the Senior Property Tax Deferral Revolving Account is not sufficient to**  
20 **make the payments required by ORS 311.701 (1), the State Treasurer shall advance to the**  
21 **Department of Revenue such amounts as may be necessary to make such payments during**  
22 **the biennium beginning July 1, 2007.**

23 **SECTION 5. Notwithstanding any other law limiting expenditures, the amount of**

**Note: For budget, see 2007-2009 Biennial Budget**

**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 **\$26,933,913 is established for the biennium beginning July 1, 2007, as the maximum limit for**  
2 **payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts,**  
3 **except those deposited in the Multistate Tax Commission Revolving Account and the Senior**  
4 **Property Tax Deferral Revolving Account, but excluding lottery funds and federal funds,**  
5 **collected or received by the Department of Revenue.**

6 **SECTION 6. (1) Notwithstanding any other provision of law, there is appropriated to the**  
7 **Department of Revenue, for the biennium beginning July 1, 2007, out of moneys received by**  
8 **the department under ORS 323.005 to 323.482 and 323.500 to 323.645, prior to any other dis-**  
9 **tribution of those moneys, the amount of \$5,408,718, for paying the expenses of the depart-**  
10 **ment for the administration and enforcement of ORS 323.005 to 323.482 and 323.500 to 323.645,**  
11 **and for reimbursing the Department of Justice and the Department of State Police for their**  
12 **expenses for administration and enforcement of ORS 323.005 to 323.482 and 323.500 to 323.645.**

13 **(2) The Department of Revenue, the Department of Justice and the Department of State**  
14 **Police shall allocate expenses for administration and enforcement in a reasonable manner**  
15 **between revenues received under ORS 323.005 to 323.482 and those received under ORS**  
16 **323.500 to 323.645.**

17 **SECTION 7. For the biennium beginning July 1, 2007, expenditures by the Department**  
18 **of Revenue for expenses of the Multistate Tax Commission are not limited.**

19 **SECTION 8. This 2007 Act being necessary for the immediate preservation of the public**  
20 **peace, health and safety, an emergency is declared to exist, and this 2007 Act takes effect**  
21 **July 1, 2007.**