

# House Joint Resolution 46

Sponsored by COMMITTEE ON REVENUE

## 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**.

Proposes amendment to Oregon Constitution to permit counties and local taxing districts to increase local permanent rate to restore revenues lost when federal forest reserve receipts are discontinued. Applies only to counties and taxing districts in which \_\_\_\_\_ percent or greater of operating budget is funded by federal forest reserve receipts.

Refers proposed amendment to people for their approval or rejection at next regular general election.

## JOINT RESOLUTION

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2 **Be It Resolved by the Legislative Assembly of the State of Oregon:**

3 **PARAGRAPH 1.** The Constitution of the State of Oregon is amended by creating a new section  
4 11k to be added to and made a part of Article XI, such section to read:

5 **SECTION 11k. (1) Notwithstanding sections 11 and 11b of this Article, a county or a local**  
6 **taxing district may impose an ad valorem property tax under this section that is not subject**  
7 **to the limits of section 11b of this Article and the rate limits of section 11 of this Article if**  
8 **county's or the local taxing district's distributive share or authorized estimate of the coun-**  
9 **ty's or the local taxing district's distributive share of federal forest reserve receipts for any**  
10 **biennium is less than the county's or the local taxing district's distributive share of federal**  
11 **forest reserve receipts for the 2003-2005 biennium.**

12 **(2) The ad valorem property tax authorized by this section may not exceed the difference**  
13 **between:**

14 **(a) The county's or the local taxing district's distributive share of federal forest reserve**  
15 **receipts for the 2003-2005 biennium; and**

16 **(b) The authorized estimate of the county's or the local taxing district's distributive**  
17 **share of federal forest reserve receipts, based on the facts available in the six months pre-**  
18 **ceding the biennium for which the tax is imposed.**

19 **(3) A county or a local taxing district may not impose an ad valorem property tax under**  
20 **this section unless the county's or the local taxing district's distributive share of federal**  
21 **forest reserve receipts is \_\_\_\_\_ percent or greater of the operating budget of the county**  
22 **or the local taxing district in the 2003-2005 biennium.**

23 **(4) As used in this section, "federal forest reserve receipts" means amounts collected**  
24 **from the United States Government for forest reserve rentals, sales of timber and other**  
25 **sources from forest reserves within the State of Oregon or amounts received as appropri-**  
26 **ations from the United States Government to replace such amounts.**

27  
28 **PARAGRAPH 2.** The amendment proposed by this resolution shall be submitted to the  
29 **people for their approval or rejection at the next regular general election held throughout**

**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 **this state.**

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