

HOUSE AMENDMENTS TO A-ENGROSSED SENATE BILL 1036

By COMMITTEE ON REVENUE

June 13

1 On page 1 of the printed A-engrossed bill, line 2, after “taxes” insert “; and declaring an emer-
2 gency”.

3 In line 6, delete “7” and insert “8”.

4 Delete lines 8 through 12 and insert:

5 “(2) Subsection (1) of this section does not apply to:

6 “(a) A tax that is in effect as of May 1, 2007, or to the extension or continuation of such a tax,
7 provided that the rate of tax does not increase from the rate in effect as of May 1, 2007;

8 “(b) A tax on which a public hearing was held before May 1, 2007; or

9 “(c) The amendment or increase of a tax adopted by a county for transportation purposes prior
10 to May 1, 2007, provided that the proceeds of such a tax continue to be used for those purposes.

11 “(3) For purposes of this section and sections 2 to 8 of this 2007 Act, construction taxes are
12 limited to privilege taxes imposed under sections 2 to 8 of this 2007 Act and do not include any
13 other financial obligations such as building permit fees, financial obligations that qualify as system
14 development charges under ORS 223.297 to 223.314 or financial obligations imposed on the basis of
15 factors such as income.”.

16 In line 14, delete “7” and insert “8”.

17 Delete line 19.

18 In line 20, delete “(2) Public or private” and insert “(1) Private”.

19 Delete lines 21 and 22 and insert:

20 “(2) Public improvements as defined in ORS 279A.010.”.

21 In line 23, delete “(4)” and insert “(3)”.

22 In line 25, delete “60” and insert “80”.

23 On page 2, after line 1, insert:

24 “(4) Public or private hospital improvements.

25 “(5) Improvements to religious facilities primarily used for worship or education associated with
26 worship.

27 “(6) Agricultural buildings, as defined in ORS 455.315 (2)(a).

28 “(7) Public or private improvements on brownfields, as defined in ORS 285A.185, that:

29 “(a) Are located in cities that serve as county seats and have a population of more than 20,000
30 but fewer than 26,000 inhabitants, according to the latest federal decennial census; and

31 “(b) Have known or potential contamination from hazardous substances as shown in the Envi-
32 ronmental Cleanup Site Information (ECSI) Database of the Department of Environmental
33 Quality.”.

34 In line 2, after the period delete the rest of the line and lines 3 through 13 and insert “(1)
35 Construction taxes imposed under sections 2 to 8 of this 2007 Act may be imposed only on im-

1 improvements to real property that result in a new structure or additional square footage in an ex-
2 isting structure and may not exceed:

3 “(a) \$1 per square foot on structures or portions of structures intended for residential use, in-
4 cluding but not limited to single-unit or multiple-unit housing; and

5 “(b) \$0.50 per square foot on structures or portions of structures intended for nonresidential use,
6 not including multiple-unit housing of any kind.

7 “(2) In addition to the limitations under subsection (1) of this section, a construction tax imposed
8 on structures intended for nonresidential use may not exceed \$25,000 per building permit or \$25,000
9 per structure, whichever is less.”.

10 In line 14, delete “calendar” and delete “January 1, 2010” and insert “June 30, 2009”.

11 In line 20, after “department” insert “of Revenue”.

12 In line 25, delete “of Revenue”.

13 In line 28, after “Act” insert a period and delete the rest of the line and line 29.

14 In line 36, delete “level” and insert “amount”.

15 In line 41, delete “7” and insert “8”.

16 On page 3, delete lines 4 through 6 and insert:

17 “(C) The acquisition or installation of equipment, furnishings or other tangible property;

18 “(D) The expenditure of funds for architectural, engineering, legal or similar costs related to
19 capital improvements and any other expenditures for assets that have a useful life of more than one
20 year; or

21 “(E) The payment of obligations and related costs of issuance that are issued to finance or re-
22 finance capital improvements.”.

23 After line 7, insert:

24 “**SECTION 7. A school district may pledge construction taxes to the payment of obli-**
25 **gations issued to finance or refinance capital improvements as defined in section 6 of this**
26 **2007 Act.**”.

27 In line 8, delete “7” and insert “8”.

28 In line 10, delete “8” and insert “9”.

29 After line 10, insert:

30 “**SECTION 10. This 2007 Act being necessary for the immediate preservation of the peace,**
31 **health and safety, an emergency is declared to exist, and this 2007 Act takes effect on its**
32 **passage.**”.

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