

75TH OREGON LEGISLATIVE ASSEMBLY
STAFF MEASURE SUMMARY
SENATE FINANCE AND REVENUE COMMITTEE

MEASURE: HB 2161 A
CARRIER: Sen. Telfer

REVENUE: No Revenue Impact

FISCAL: No Fiscal Impact

Action: Do Pass

Vote: 4-0-1

Yeas: Hass, Rosenbaum, Telfer, Burdick

Nays: 0

Exc.: Morse

Prepared By: Dae Baek, Economist

Meeting Dates: 5/6

WHAT THE BILL DOES: Updates archaic language, reorders definitions, and clarifies various sections throughout the central assessment statutes (ORS 308.505 to 308.565). Permits an appeal to waive or reduce a delinquency penalty within 30 days from the mailing of the notice. Changes the lien date for taxes levied on mutual and cooperative electric distribution systems to March 1 of each year from February 1. Applies to tax years beginning on or after July 1, 2010.

ISSUES DISCUSSED:

- Legislative intent of the bill and section by section review

EFFECT OF COMMITTEE AMENDMENTS: None

BACKGROUND: Since the original adoption in 1909, the central assessment statutes (ORS 308.505 to 308.565) have not had a comprehensive review. HB 2161A updates archaic language, reorders definitions, and clarifies various sections throughout the central assessment statutes. At the same time, the bill permits an appeal to waive or reduce a delinquency penalty within 30 days from the mailing of the notice. Currently the appeals may have to wait several months. The bill also changes the lien date for taxes levied on mutual and cooperative electric distribution systems to March 1 of each year from February 1, which ensures consistency between ORS 308.810 and ORS 308.820.