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

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: Clarifies that the property tax apportionment provisions in ORS 368.710 apply only to a countywide local option tax imposed by a county for road improvement, repair or maintenance.

ISSUES DISCUSSED:

• Need for clarification

EFFECT OF COMMITTEE AMENDMENTS: None

BACKGROUND: ORS 368.705 to 368.722 spell out use and apportionment of county road funds raised by local option taxes. This bill is intended to clarify that a countywide local option tax imposed by a county only for road improvement, repair or maintenance, not the local option taxes imposed in general, will be subject to the apportionment provisions dictated in ORS 368.710.