

Enrolled
House Bill 3128

Sponsored by COMMITTEE ON BUSINESS AND LABOR

CHAPTER

AN ACT

Relating to surety bonds required by Oregon Liquor Control Commission; creating new provisions; and amending ORS 473.065.

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

SECTION 1. ORS 473.065 is amended to read:

473.065. (1) If a manufacturer’s total tax liability under ORS 473.030 (1) in the previous calendar year was less than \$1,000, the manufacturer may deposit with the Oregon Liquor Control Commission an amount in cash equal to the manufacturer’s total tax liability under ORS 473.030 (1) for the previous calendar year in lieu of the bond required by ORS 471.155 (1).

(2) If a manufacturer’s actual tax liability under ORS 473.030 (1) is less than the amount deposited under subsection (1) of this section, the manufacturer may request that the commission refund the excess funds or may apply those funds toward the manufacturer’s tax liability under ORS 473.030 (1) for the next calendar year.

(3) If a manufacturer’s actual tax liability under ORS 473.030 (1) is greater than the amount deposited under subsection (1) of this section, the manufacturer shall pay to the commission the additional amount owed in the manner required under ORS 473.060.

(4) Unless the commission determines that a winery, **grower sales privilege or warehouse licensee or direct shipper or wine self-distribution permit holder** presents an unusual risk for nonpayment of any license fees, privilege taxes, agricultural products taxes or other tax, penalty or interest imposed under this chapter or ORS chapter 471, the commission shall waive the bond required under ORS 471.155 (1) for the [winery] licensee **or permit holder** if:

(a) The licensee **or permit holder** was not liable for a privilege tax under this chapter in the immediately preceding calendar year and does not expect to be liable for a privilege tax under this chapter in the current calendar year; or

[(b) The winery was established during the current calendar year and the licensee does not expect to be liable for a privilege tax under this chapter in the current calendar year.]

(b) The licensee or permit holder of a business established during the current calendar year does not expect to be liable for a privilege tax under this chapter in the current calendar year. As used in this paragraph, “business” means:

(A) A winery.

(B) A business operated pursuant to a license issued under ORS 471.227.

(C) A warehouse.

(D) A business operated pursuant to a permit issued under ORS 471.274.

(E) A business operated pursuant to a permit issued under ORS 471.282.

SECTION 2. The amendments to ORS 473.065 by section 1 of this 2009 Act apply to privilege tax reporting periods beginning on or after January 1, 2010.

Passed by House May 8, 2009

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Chief Clerk of House

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Speaker of House

Passed by Senate May 29, 2009

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President of Senate

Received by Governor:

.....M,....., 2009

Approved:

.....M,....., 2009

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Governor

Filed in Office of Secretary of State:

.....M,....., 2009

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Secretary of State