

# House Bill 3128

Sponsored by COMMITTEE ON BUSINESS AND LABOR

## 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**.

Allows Oregon Liquor Control Commission to waive corporate surety bond required for grower sales privilege or warehouse licensee under certain circumstances.

Applies to privilege tax reporting periods beginning on or after January 1, 2010.

## A BILL FOR AN ACT

1  
2 Relating to surety bonds required by Oregon Liquor Control Commission; creating new provisions;  
3 and amending ORS 473.065.

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

5 **SECTION 1.** ORS 473.065 is amended to read:

6 473.065. (1) If a manufacturer's total tax liability under ORS 473.030 (1) in the previous calendar  
7 year was less than \$1,000, the manufacturer may deposit with the Oregon Liquor Control Commis-  
8 sion an amount in cash equal to the manufacturer's total tax liability under ORS 473.030 (1) for the  
9 previous calendar year in lieu of the bond required by ORS 471.155 (1).

10 (2) If a manufacturer's actual tax liability under ORS 473.030 (1) is less than the amount de-  
11 posited under subsection (1) of this section, the manufacturer may request that the commission re-  
12 fund the excess funds or may apply those funds toward the manufacturer's tax liability under ORS  
13 473.030 (1) for the next calendar year.

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

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

21 (a) The licensee was not liable for a privilege tax under this chapter in the immediately pre-  
22 ceding calendar year and does not expect to be liable for a privilege tax under this chapter in the  
23 current calendar year; or

24 (b) The winery, **business licensed pursuant to ORS 471.227 or warehouse** was established  
25 during the current calendar year and the licensee does not expect to be liable for a privilege tax  
26 under this chapter in the current calendar year.

27 **SECTION 2. The amendments to ORS 473.065 by section 1 of this 2009 Act apply to priv-  
28 ilege tax reporting periods beginning on or after January 1, 2010.**

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**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.