

# House Bill 3303

Sponsored by Representative GARRETT; Representatives BUCKLEY, ROBLAN, Senator MONROE

## 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**.

Creates excise tax on birdseed. Directs revenues from tax to conservation programs.  
Establishes Conservation Strategy Fund. Continuously appropriates moneys from fund to State Department of Fish and Wildlife for conservation purposes.  
Applies to birdseed distributed on or after January 1, 2010.  
Takes effect on 91st day following adjournment sine die.

## A BILL FOR AN ACT

1  
2 Relating to birdseed excise tax; appropriating money; prescribing an effective date; and providing for  
3 revenue raising that requires approval by a three-fifths majority.

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

5 **SECTION 1. Section 2 of this 2009 Act is added to and made a part of ORS chapter 320.**

6 **SECTION 2. (1) As used in this section:**

7 (a) **"Birdseed" means any mix of seeds designed to be fed to wild birds, including millet,**  
8 **milo, sunflower and thistle seeds.**

9 (b) **"Distributor" means any person who sells birdseed intended for use by the public.**

10 (2)(a) **An excise tax is imposed on the distribution of birdseed in this state.**

11 (b) **The rate of tax shall be 10 percent of the wholesale price.**

12 (3) **Any birdseed for which the tax under this section has been imposed is not subject to**  
13 **an additional tax upon a subsequent distribution.**

14 (4) **The Department of Revenue shall establish by rule procedures for collecting the tax**  
15 **imposed under subsection (2) of this section from distributors of birdseed.**

16 **SECTION 3. The Conservation Strategy Fund is established in the State Treasury, sepa-**  
17 **rate and distinct from the General Fund. Interest earned by the Conservation Strategy Fund**  
18 **shall be credited to the fund. Moneys in the fund are continuously appropriated to the State**  
19 **Department of Fish and Wildlife for the purpose of funding conservation methods and pro-**  
20 **cedures under ORS 496.171 to 496.182.**

21 **SECTION 4. All revenues received by the Department of Revenue under section 2 of this**  
22 **2009 Act shall be transferred to the Conservation Strategy Fund established in section 3 of**  
23 **this 2009 Act.**

24 **SECTION 5. Sections 2 and 4 of this 2009 Act apply to birdseed distributed on or after**  
25 **January 1, 2010.**

26 **SECTION 6. This 2009 Act takes effect on the 91st day after the date on which the reg-**  
27 **ular session of the Seventy-fifth Legislative Assembly adjourns sine die.**

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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.