

## HOUSE AMENDMENTS TO HOUSE BILL 3405

By COMMITTEE ON REVENUE

June 4

1 On page 1 of the printed bill, line 2, after “ORS” delete the rest of the line and insert “56.041,  
2 56.140, 79.0525, 194.020, 317.061 and 317.090”.

3 In line 3, delete “money”.

4 Delete lines 6 through 27 and delete pages 2 through 4 and insert:

### “CORPORATE EXCISE TAXATION

5  
6  
7  
8 “**SECTION 1.** ORS 317.090 is amended to read:

9 “317.090. (1) As used in this section, ‘Oregon sales’ means:

10 “(a) If the corporation apportions business income under ORS 314.650 to 314.665 for  
11 Oregon tax purposes, the total sales of the taxpayer in this state during the tax year, as  
12 determined for purposes of ORS 314.665;

13 “(b) If the corporation does not apportion business income for Oregon tax purposes, the  
14 total sales in this state that the taxpayer would have had, as determined for purposes of ORS  
15 314.665, if the taxpayer were required to apportion business income for Oregon tax purposes;  
16 or

17 “(c) If the corporation apportions business income using a method different from the  
18 method prescribed by ORS 314.650 to 314.665, Oregon sales as defined by the Department of  
19 Revenue by rule.

20 “(2) Each [*taxpayer named in ORS 317.056 or 317.070*] corporation or affiliated group of cor-  
21 porations filing a return under ORS 317.710 shall pay annually to the state, for the privilege of  
22 carrying on or doing business by it within this state, a minimum tax [*of \$10.*] as follows:

23 “(a) If Oregon sales properly reported on a return are:

24 “(A) Less than \$500,000, the minimum tax is \$150.

25 “(B) \$500,000 or more, but less than \$1 million, the minimum tax is \$500.

26 “(C) \$1 million or more, but less than \$2 million, the minimum tax is \$1,000.

27 “(D) \$2 million or more, but less than \$3 million, the minimum tax is \$1,500.

28 “(E) \$3 million or more, but less than \$5 million, the minimum tax is \$2,000.

29 “(F) \$5 million or more, but less than \$7 million, the minimum tax is \$4,000.

30 “(G) \$7 million or more, but less than \$10 million, the minimum tax is \$7,500.

31 “(H) \$10 million or more, but less than \$25 million, the minimum tax is \$15,000.

32 “(I) \$25 million or more, but less than \$50 million, the minimum tax is \$30,000.

33 “(J) \$50 million or more, but less than \$75 million, the minimum tax is \$50,000.

34 “(K) \$75 million or more, but less than \$100 million, the minimum tax is \$75,000.

35 “(L) \$100 million or more, the minimum tax is \$100,000.



1       “(g) Trust documents delivered for filing under ORS 128.575.  
2       “(h) Articles of incorporation delivered for filing under ORS 554.020.  
3       “(2) The Secretary of State shall collect a nonrefundable fee of \$100 for annual reports  
4 delivered for filing by an entity subject to a fee under subsection (1) of this section, and for  
5 any other related document that the entity is allowed or required to file with the Secretary  
6 of State.  
7       “(3) The Secretary of State shall collect a nonrefundable fee of \$275 for each of the fol-  
8 lowing documents delivered to the Secretary of State for filing:  
9       “(a) Applications for authority to transact business in this state delivered under ORS  
10 58.134, 60.707, 63.707 or 67.710.  
11       “(b) Applications for registration under ORS 70.355.  
12       “(c) Annual reports delivered for filing by an entity subject to a fee under paragraph (a)  
13 or (b) of this subsection, and for any other related document that the entity is allowed or  
14 required to file with the Secretary of State.  
15       “[(1)] (4) For documents other than those specified in subsections (1), (2) and (3) of this  
16 section, the Secretary of State shall collect a nonrefundable fee of \$50 for each document delivered  
17 for filing to the Secretary of State as part of the secretary’s business registry functions described  
18 in ORS 56.022.  
19       “[(2)] (5) The Secretary of State by rule may establish fees, in addition to those provided for in  
20 [subsection (1)] subsections (1) to (4) of this section, for:  
21       “(a) Copying any public record maintained by the secretary and relating to the secretary’s  
22 business registry functions, and for certifying the copy; and  
23       “(b) Certifying to other facts of record, including certificates of existence, relating to the sec-  
24 retary’s business registry functions.  
25       “[(3)] (6) The Secretary of State shall collect a nonrefundable fee of \$20 each time process **that**  
26 **is related to the Secretary of State’s business registry functions** is served on the Secretary of  
27 State [and the process relates to the secretary’s business registry functions].  
28       “[(4)] (7) The Secretary of State may waive collection of any fee, charge or interest[,] or portion  
29 of a fee, charge or interest[,] that is collectible by the Secretary of State as part of the secretary’s  
30 business registry functions.  
31       “[(5)] (8) The Secretary of State by rule shall establish and collect reasonable fees for the fol-  
32 lowing services relating to the secretary’s business registry functions:  
33       “(a) Computer generated lists on electronic data processing media.  
34       “(b) Terminal access to the files of the office.  
35       “(c) Microfilm records of the files of the office.  
36       “(d) Microfilm processing and development services.  
37       “(e) Copies of the programs and files on paper or electronic data processing media.  
38       “**SECTION 12. The amendments to ORS 56.140 by section 11 of this 2009 Act apply only**  
39 **to documents filed with the Secretary of State on or after the effective date of this 2009 Act.**  
40       “**SECTION 13.** ORS 56.041 is amended to read:  
41       “56.041. (1) The Operating Account is established in the General Fund of the State Treasury.  
42       “(2) The net amount accruing to the Secretary of State from all fees, charges, interest, fines,  
43 penalties and miscellaneous revenues from all sources relating to business registry functions, and  
44 moneys received by the Secretary of State under ORS chapters 79 and 194 and ORS 80.100 to 80.130,  
45 87.246, 87.767 and 87.806 to 87.831 shall, after deduction of refunds, be paid over to the State

1 Treasurer and deposited at least monthly in the Operating Account.

2 “(3) Moneys deposited to the credit of the Operating Account are continuously appropriated to  
3 **the Secretary of State** for the expenses of carrying out the functions and duties of the Secretary  
4 of State relating to business registry, and the functions and duties of the Secretary of State under  
5 ORS chapters 79 and 194 and ORS 80.100 to 80.130, 87.246, 87.767 and 87.806 to 87.831.

6 “(4) **At the end of each month, the Secretary of State shall determine the number of**  
7 **business registry filings during the month for which the Secretary of State collected the fees**  
8 **described in ORS 56.140 (1) to (4). An amount equal to \$20 for each of those filings shall be**  
9 **deposited by the Secretary of State in the Operating Account. The Secretary of State shall**  
10 **then deposit all other moneys from the fees collected during the month under ORS 56.140 (1)**  
11 **to (4) in the General Fund. Amounts deposited to the General Fund under this subsection**  
12 **are available for general governmental expenses.**

13 “[*(4) At the end of each month.*]

14 “[*(a) The Secretary of State shall determine for that month the number of business registry filings*  
15 *for which the Secretary of State collected the fee described in ORS 56.140; and]*

16 “[*(b) An amount equal to \$30 for each business registry filing described in paragraph (a) of this*  
17 *subsection shall be transferred to the General Fund and shall become available for general govern-*  
18 *mental expenses.*]

19 “[*(5) As of July 1 of each year, any unexpended and unobligated balance in the Operating Account*  
20 *that is in excess of the amount that is necessary to administer the functions and duties of the Secretary*  
21 *of State as described in subsection (3) of this section for two months, as certified by the Secretary of*  
22 *State, shall be transferred to the General Fund and shall become available for general governmental*  
23 *expenses.*]

24 “**SECTION 14. The amendments to ORS 56.041 by section 13 of this 2009 Act first apply**  
25 **to fees for business registry filings collected on or after the effective date of this 2009 Act.**

## 26 “UNIFORM COMMERCIAL CODE FILINGS

27  
28  
29 “**SECTION 15.** ORS 79.0525 is amended to read:

30 “79.0525. (1) Except as otherwise provided in subsection (4) of this section, the nonrefundable  
31 fee for filing and indexing a record under ORS 79.0501 to 79.0528 may not exceed [*\$10*] **\$15**.

32 “(2) The number of names required to be indexed does not affect the amount of the fee in sub-  
33 section (1) of this section.

34 “(3) The nonrefundable fee for responding to a request for information from the filing office,  
35 including for communicating whether there is on file any financing statement naming a particular  
36 debtor, may not exceed:

37 “(a) \$10 for each distinct debtor name to be searched;

38 “(b) \$5 for copies of Uniform Commercial Code documents relating to each distinct debtor name  
39 to be searched, in addition to the fee in paragraph (a) of this subsection; and

40 “(c) \$5 for each request by document number for copies of Uniform Commercial Code documents.

41 “(4) This section does not require a fee with respect to a record filed or recorded in the filing  
42 office described in ORS 79.0501 (1)(a). However, the recording and satisfaction fees that otherwise  
43 would be applicable to the record apply.

44 “(5) The Secretary of State shall adopt rules prescribing fees for providing summaries and com-  
45 pilations that are not debtor specific and for providing copies of records, as described in ORS

1 79.0523 (6), that are not debtor specific.

2 **“SECTION 16. The amendments to ORS 79.0525 by section 15 of this 2009 Act apply only**  
3 **to records filed under ORS 79.0501 to 79.0528 on or after the effective date of this 2009 Act.**

4  
5 **“NOTARY COMMISSION APPLICATIONS**

6  
7 **“SECTION 17. ORS 194.020 is amended to read:**

8 **“194.020. (1) To defray costs incurred by the Secretary of State to process the application made**  
9 **under ORS 194.014, each applicant for appointment as a notary public shall pay in advance to the**  
10 **Secretary of State a nonrefundable application fee not to exceed [\\$20] \$40.**

11 **“(2) Any fee received by the Secretary of State under subsection (1) of this section shall be de-**  
12 **posited in the State Treasury and credited to the Operating Account under ORS 56.041, and is in**  
13 **lieu of any fee charged under ORS 177.130.**

14 **“SECTION 18. The amendments to ORS 194.020 by section 17 of this 2009 Act apply only**  
15 **to applications made under ORS 194.014 on or after the effective date of this 2009 Act.**

16  
17 **“MISCELLANEOUS**

18  
19 **“SECTION 19. The unit captions used in this 2009 Act are provided only for the conven-**  
20 **ience of the reader and do not become part of the statutory law of this state or express any**  
21 **legislative intent in the enactment of this 2009 Act.**

22 **“SECTION 20. This 2009 Act takes effect on the 91st day after the date on which the**  
23 **regular session of the Seventy-fifth Legislative Assembly adjourns sine die.”.**