

**A-Engrossed**  
**Senate Bill 5540**

Ordered by the Senate June 15  
Including Senate Amendments dated June 15

Printed pursuant to Senate Interim Rule 213.28 by order of the President of the Senate in conformance with pre-session filing rules, indicating neither advocacy nor opposition on the part of the President (at the request of Budget and Management Division, Oregon Department of Administrative Services)

**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.

Appropriates moneys from General Fund to Department of Revenue for biennial expenses.

*[Authorizes advance to department for certain property tax deferral program.]*

Limits certain biennial expenditures from fees, moneys or other revenues, including certain Miscellaneous Receipts, but excluding lottery funds and federal funds, collected or received by department.

Continuously appropriates, for biennium beginning July 1, 2009, certain moneys to department for administration and enforcement expenses related to cigarette and tobacco products.

Authorizes specified unlimited expenditures.

Declares emergency, effective July 1, 2009.

**A BILL FOR AN ACT**

1  
2 Relating to financial administration of the Department of Revenue; appropriating money; limiting  
3 expenditures; and declaring an emergency.

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

5 **SECTION 1. There is appropriated to the Department of Revenue, for the biennium be-**  
6 **ginning July 1, 2009, out of the General Fund, the amount of \$151,479,330 for the purpose of**  
7 **administrative expenses.**

8 **SECTION 2. In addition to and not in lieu of any other appropriation, there is appropri-**  
9 **ated to the Department of Revenue, for the biennium beginning July 1, 2009, out of the**  
10 **General Fund, the amount of \$6,410,000 for the purpose of making payments authorized by**  
11 **ORS 307.244 and 310.630 to 310.706 for the elderly rental assistance program.**

12 **SECTION 3. In addition to and not in lieu of any other appropriation, there is appropri-**  
13 **ated to the Department of Revenue, for the biennium beginning July 1, 2009, out of the**  
14 **General Fund, the amount of \$1 for the purpose of making payments related to the deferred**  
15 **collection of homestead property taxes pursuant to the property tax deferral program de-**  
16 **scribed in ORS 311.666 to 311.701 and to special assessments described in ORS 311.702 to**  
17 **311.735.**

18 **SECTION 4. Notwithstanding any other law limiting expenditures, the amount of**  
19 **\$34,681,320 is established for the biennium beginning July 1, 2009, as the maximum limit for**  
20 **payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts,**  
21 **except those deposited in the Multistate Tax Commission Revolving Account and the Senior**  
22 **Property Tax Deferral Revolving Account, but excluding lottery funds and federal funds,**  
23 **collected or received by the Department of Revenue.**

**Note: For budget, see 2009-2011 Biennial Budget**

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.

1       **SECTION 5.** (1) Notwithstanding ORS 323.455 or any other provision of law, for the  
2 biennium beginning July 1, 2009, amounts necessary to pay expenses incurred by the De-  
3 partment of Revenue for the administration and enforcement of ORS 323.005 to 323.482 are  
4 continuously appropriated to the Department of Revenue from the revenues collected under  
5 ORS 323.005 to 323.482.

6       (2) Notwithstanding ORS 323.625 or any other provision of law, for the biennium begin-  
7 ning July 1, 2009, amounts necessary to pay expenses incurred by the Department of Revenue  
8 for the administration and enforcement of ORS 323.500 to 323.645 are continuously appropri-  
9 ated to the Department of Revenue from the revenues collected under ORS 323.500 to 323.645.

10       **SECTION 6.** For the biennium beginning July 1, 2009, expenditures by the Department  
11 of Revenue for expenses of the Multistate Tax Commission are not limited.

12       **SECTION 7.** This 2009 Act being necessary for the immediate preservation of the public  
13 peace, health and safety, an emergency is declared to exist, and this 2009 Act takes effect  
14 July 1, 2009.  
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