

# Senate Bill 589

Sponsored by Senators FERRIOLI, DEVLIN, TELFER; Senators ATKINSON, ROSENBAUM, VERGER, Representatives HUFFMAN, RILEY, ROBLAN

## 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**.

Repeals five-year time limit for exemption from taxation of Indian tribal land.  
Repeals sunset of exemption for property tax years beginning on or after July 1, 2012.  
Applies to property tax years beginning on or after July 1, 2008.  
Takes effect on 91st day following adjournment sine die.

## A BILL FOR AN ACT

1  
2 Relating to taxation of Indian tribal land; creating new provisions; amending ORS 307.181; and pre-  
3 scribing an effective date.

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

5 **SECTION 1.** ORS 307.181 is amended to read:

6 307.181. *[(1)(a)]* Land acquired by an Indian tribe by purchase, gift or without consideration is  
7 exempt from taxation if:

8 *[(A)] (1)* The land is located within the ancient tribal boundaries of the tribe; and

9 *[(B)] (2)* Transfer of the land to a trust administered by the United States has been requested  
10 or is in process.

11 *[(b) The exemption under this section shall continue for no more than four years after the initial*  
12 *year of exemption under this section. If the land is not transferred to the trust within the five-tax-year*  
13 *exemption period, the exemption pursuant to this subsection shall cease commencing with the first tax*  
14 *year beginning after the expiration of the five-tax-year period.]*

15 *[(2) Property may not be exempt under this section for a tax year beginning on or after July 1,*  
16 *2012.]*

17 **SECTION 2.** The amendments to ORS 307.181 by section 1 of this 2009 Act apply to  
18 property tax years beginning on or after July 1, 2008.

19 **SECTION 3.** This 2009 Act takes effect on the 91st day after the date on which the reg-  
20 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.