

SENATE AMENDMENTS TO SENATE BILL 690

By COMMITTEE ON FINANCE AND REVENUE

May 13

- 1 On page 1 of the printed bill, line 3, delete "305.385,".
- 2 Delete lines 27 through 29 and delete page 2.
- 3 On page 3, delete lines 1 through 8.
- 4 In line 9, delete "3" and insert "2".
- 5 On page 6, delete lines 14 and 15.
- 6 In line 16, delete "(u)" and insert "(t)".
- 7 In line 17, delete "9" and insert "7".
- 8 In line 42, delete "4" and insert "3".
- 9 On page 7, line 23, delete "5" and insert "4".
- 10 In line 42, delete "6" and insert "5".
- 11 On page 8, line 10, delete "7" and insert "6" and delete "Sections 8 and 9 of this 2009 Act
12 are" and insert "Section 7 of this 2009 Act is".
- 13 Delete lines 12 through 33.
- 14 In line 34, delete "9" and insert "7".
- 15 Delete lines 40 through 43 and insert:
- 16 "(2)(a) Notwithstanding ORS 314.835, and subject to rules established by the Department of Re-
17 venue, if a taxpayer has neglected or refused to pay any tax and has not filed in good faith an ap-
18 peal to the tax court within the period required by ORS 305.280 contesting the tax, the department
19 may:".
- 20 On page 9, after line 19, insert:
- 21 "**SECTION 8. The amendments to ORS 305.437 by section 5 of this 2009 Act apply to ap-
22 peals pending on, or filed on or after, the effective date of this 2009 Act.**".
- 23 In line 20, delete "10" and insert "9".
- 24 _____