

76TH OREGON LEGISLATIVE ASSEMBLY  
STAFF MEASURE SUMMARY  
HOUSE REVENUE COMMITTEE

MEASURE: HB 3167  
CARRIER:

REVENUE: Has revenue impact, statement not yet issued  
FISCAL: May have fiscal impact, statement not yet issued

*Preliminary*

Action:  
Vote:

Yeas:  
Nays:  
Exc.:

MEASURE: HB 3167  
EXHIBIT: B  
HOUSE REVENUE COMMITTEE  
DATE: 3/11/2011 PAGES: 1  
SUBMITTED BY: CHRISTINE BRONIAK

Prepared By: Christine Broniak, Economist  
Meeting Dates: 3/11

**WHAT THE BILL DOES:** Requires that property tax be paid in two installments rather than three. Eliminates discounts on property tax payments if paid in full or in part before November 15<sup>th</sup>. Removes references to these discounts throughout statute. Removes references to the three installment payments throughout statute.

**ISSUES DISCUSSED:**

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**EFFECT OF COMMITTEE AMENDMENTS:**

**BACKGROUND:** Currently, property taxpayers are given a discount for full or partial payment of property tax before November 15<sup>th</sup>. The discount is two percent if two-thirds of the taxes are paid and three percent if all the taxes are paid by this date. Statutes relating to the transfer of money between various parties include references to this discount, sometimes providing that it be deducted from the amount transferred. The measure removes these references to the discount. The measure also changes statutes that define when taxes become delinquent to remove the reference to any third of the taxes paid by the due date.

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