

76TH OREGON LEGISLATIVE ASSEMBLY
STAFF MEASURE SUMMARY
HOUSE REVENUE COMMITTEE

MEASURE: HB 2566-5
CARRIER:

REVENUE: May have revenue impact, no statement issued
FISCAL: May have fiscal impact, no statement issued

Preliminary

Action:
Vote:

Yeas:
Nays:
Exc.:

MEASURE: HB 2566-5
EXHIBIT: A
HOUSE REVENUE COMMITTEE
DATE: 6/15/11 PAGES: 1
SUBMITTED BY: CHRISTINE BRONIAK

Prepared By: Christine Broniak, Economist
Meeting Dates: 6/15

WHAT THE BILL DOES: Exempts from taxation property owned, acquired, or possessed by Indian tribe in Oregon or by entity owned by Indian tribe in Oregon if property is used for government services.

ISSUES DISCUSSED:

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EFFECT OF COMMITTEE AMENDMENTS: Restricts exemption to property exclusively owned by a federally recognized Indian tribe or an entity that is wholly owned by a federally recognized Indian tribe and that is used exclusively for essential government services. Defines essential government services.

BACKGROUND: Currently, property that is part of a reservation of a federally recognized Indian tribe is not taxable, but this measure would extend property tax exemption to lands outside of reservations that are used for the purposes of government services. There can be instances when tribes have property used for governmental purposes that is not part of a reservation or tax exempt tribal trust land. These would be exempt from property taxation under this measure. It is anticipated that this measure will exempt property that is taxed at about \$100,000.

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