

House Bill 2015

Sponsored by Representative BREWER; Representatives LINDSAY, PARRISH, Senator STARR

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**.

Prohibits increase in transit district payroll tax rate without demonstrated increase in level of service.

Applies to increases in rates of mass transit district employer excise taxes imposed after January 1, 2011.

Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

Relating to mass transit district payroll taxes; and prescribing an effective date.

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

SECTION 1. Section 2 of this 2011 Act is added to and made a part of ORS 267.010 to 267.390.

SECTION 2. (1) As used in this section:

(a) **"Fixed-route service" means transit service, other than service for elderly individuals or individuals with disabilities, that is in regularly scheduled operation.**

(b) **"Revenue hour" means an hour that a bus or train travels in transit service while in revenue service.**

(c) **"Revenue service" means the time during which a transit vehicle is carrying passengers or is available to the general public to carry passengers.**

(2) **A district may not increase the rate of a tax authorized under ORS 267.385 unless the district first demonstrates an increased service level for the most recent 12-month period, as shown by a ratio of at least 0.8 to 1.0 of new service to new revenue, as described in subsections (3) and (4) of this section.**

(3) **New service shall be expressed as a percentage computed by multiplying 0.5 by the sum of:**

(a) **The percentage increase, if any, in total vehicle miles of fixed-route service provided by the district during the most recent 12-month period compared to total vehicle miles of fixed-route service provided by the district during the 12-month period immediately preceding the most recent 12-month period; and**

(b) **The percentage increase, if any, in total revenue hours of fixed-route service provided by the district during the most recent 12-month period compared to total revenue hours of fixed-route service provided by the district during the 12-month period immediately preceding the most recent 12-month period.**

(4) **New revenue shall be expressed as the percentage of additional revenue that was received by the district during the most recent 12-month period and that is attributable to payroll tax increases authorized by the amendments to ORS 267.385 by section 7, chapter 739, Oregon Laws 2003, and section 1, chapter 253, Oregon Laws 2009.**

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 3.** Section 2 of this 2011 Act applies to increases in rates of mass transit dis-
2 trict employer excise taxes imposed after January 1, 2011.

3 **SECTION 4.** This 2011 Act takes effect on the 91st day after the date on which the 2011
4 regular session of the Seventy-sixth Legislative Assembly adjourns sine die.

5
