

**SENATE AMENDMENTS TO  
A-ENGROSSED HOUSE BILL 2543  
(INCLUDING AMENDMENTS TO RESOLVE CONFLICTS)**

By COMMITTEE ON FINANCE AND REVENUE

June 17

1 On page 1 of the printed A-engrossed bill, line 4, after “410.422” insert “and section 28, chapter  
2 7, Oregon Laws 2011 (Enrolled Senate Bill 301); repealing section 20, chapter 7, Oregon Laws 2011  
3 (Enrolled Senate Bill 301), and section 2, chapter \_\_\_, Oregon Laws 2011 (Enrolled House Bill  
4 2693)”.

5 On page 6, delete lines 20 through 24 and insert:

6 “(c) If the number of eligible claims described in paragraph (a) of this subsection exceeds the  
7 maximum number determined under paragraph (a) of this subsection, claims shall be granted in as-  
8 cending order based on the ratio that is equal to the real market value of the homestead entered  
9 on the last certified assessment and tax roll divided by the applicable percentage of county median  
10 RMV of the homestead determined under ORS 311.670 (2), until the maximum number determined  
11 under paragraph (a) of this subsection is reached.”.

12 On page 19, delete lines 6 through 11 and insert:

13 “**SECTION 24. (1) The amendments to ORS 305.612, 311.356, 311.666, 311.668, 311.670,  
14 311.672, 311.676, 311.679, 311.681, 311.684, 311.686, 311.688, 311.689, 311.691, 311.693, 311.695,  
15 311.700, 311.701, 314.430 and 410.422 by sections 1 to 4, 6 to 18 and 20 to 22 of this 2011 Act  
16 apply to property tax years beginning on or after July 1, 2011.**

17 “**(2) The amendments to ORS 311.674 by section 5 of this 2011 Act apply to interest that  
18 accrues on taxes advanced to counties for tax-deferred property for property tax years be-  
19 ginning on or after July 1, 2011.**

20 “**(3) A claim for an initial year of deferral, or for continued deferral, under ORS 311.666  
21 to 311.701 may not be filed on or after April 16, 2021, and deferral may not be granted for a  
22 property tax year beginning after July 1, 2021.**

23 “**SECTION 25. If House Bill 3261 becomes law, section 23 of this 2011 Act (amending ORS  
24 305.895) is repealed and ORS 305.895, as amended by section 7, chapter \_\_\_, Oregon Laws 2011  
25 (Enrolled House Bill 3261), is amended to read:**

26 “305.895. (1) Except as provided in ORS 314.440 or other jeopardy assessment procedure, the  
27 Department of Revenue shall take no action against a taxpayer’s **or transferee’s** real or personal  
28 property before issuing a warrant for the collection of *[the]* tax **or an amount payable by a  
29 transferee under ORS 311.695** as provided in ORS 314.430, 320.080, 321.570, 323.390, 323.610 and  
30 324.190.

31 “(2) At least 30 days before issuing a warrant for collection of any tax collected by the depart-  
32 ment **or any amount payable under ORS 311.695**, the department shall send the taxpayer **or  
33 transferee** a written notice and demand for payment. The notice shall:

34 “(a) Be sent by mail, addressed to the taxpayer **or transferee** at the taxpayer’s **or transferee’s**

1 last-known address.

2 “(b) Inform the taxpayer **or transferee** that, even if the taxpayer **or transferee** is compliant  
3 with an installment agreement between the taxpayer **or transferee** and the department and is in  
4 communication with the department, if the tax or any portion of the tax **or the amount payable**  
5 **under ORS 311.695** is not paid within 30 days after the date of the notice and demand for payment,  
6 a warrant may be issued and recorded as provided in ORS 314.430, 320.080, 321.570, 323.390, 323.610  
7 and 324.190.

8 “(c) Describe in clear nontechnical terms the legal authority for the warrant.

9 “(d) Contain the name, office mailing address and office telephone number of the person issuing  
10 the warrant and advise the taxpayer **or transferee** that questions or complaints concerning the  
11 warrant, other than liability for the underlying tax **or amount payable under ORS 311.695**, may  
12 be directed to that person.

13 “(e) Include alternatives available to the taxpayer [*which*] **or transferee that** would prevent  
14 issuance of the warrant.

15 “(f) Inform the taxpayer **or transferee** of possible consequences to the taxpayer **or transferee**  
16 of noncompliance, and of issuance of a warrant, including garnishment of wages or bank accounts  
17 and seizure and sale of real or personal property.

18 **“SECTION 26. Section 20, chapter 7, Oregon Laws 2011 (Enrolled Senate Bill 301)**  
19 **(amending ORS 311.689), is repealed.**

20 **“SECTION 27.** Section 28, chapter 7, Oregon Laws 2011 (Enrolled Senate Bill 301), is amended  
21 to read:

22 **“Sec. 28.** (1) Except as provided in subsections (2) and (3) of this section, the amendments to  
23 statutes by sections 1 to **19 and 21 to 27, chapter 7, Oregon Laws 2011 (Enrolled Senate Bill**  
24 **301)**, [*of this 2011 Act*] apply to transactions or activities occurring on or after January 1, 2011, in  
25 tax years beginning on or after January 1, 2011.

26 “(2) The effective and applicable dates, and the exceptions, special rules and coordination with  
27 the Internal Revenue Code, as amended, relative to those dates, contained in the Federal Aviation  
28 Administration Air Transportation Modernization and Safety Improvement Act (P.L. 111-226), the  
29 Patient Protection and Affordable Care Act (P.L. 111-148), the Preservation of Access to Care for  
30 Medicare Beneficiaries and Pension Relief Act of 2010 (P.L. 111-192), the Health Care and Education  
31 Reconciliation Act of 2010 (P.L. 111-152), the Homebuyer Assistance and Improvement Act of 2010  
32 (P.L. 111-198) and other federal law amending the Internal Revenue Code apply for Oregon personal  
33 income and corporate excise and income tax purposes, to the extent they can be made applicable,  
34 in the same manner as they are applied under the Internal Revenue Code and related federal law.

35 “(3)(a) If a deficiency is assessed against any taxpayer for a tax year beginning before January  
36 1, 2011, and the deficiency or any portion thereof is attributable to any retroactive treatment under  
37 the amendments to ORS 305.230, 305.494, 305.690, 307.130, 307.147, 308A.450, 310.140, 310.630,  
38 310.800, [*311.689,*] 314.011, 315.004, 316.012, 317.010 and 317.097 by sections 11 to **19 and 21 to 25,**  
39 **chapter 7, Oregon Laws 2011 (Enrolled Senate Bill 301)** [*of this 2011 Act*], then any interest or  
40 penalty assessed under ORS chapter 305, 314, 315, 316, 317 or 318 with respect to the deficiency or  
41 portion thereof shall be canceled.

42 “(b) If a refund is due any taxpayer for a tax year beginning before January 1, 2011, and the  
43 refund or any portion thereof is due the taxpayer on account of any retroactive treatment under the  
44 amendments to ORS 305.230, 305.494, 305.690, 307.130, 307.147, 308A.450, 310.140, 310.630, 310.800,  
45 [*311.689,*] 314.011, 315.004, 316.012, 317.010 and 317.097 by sections 11 to **19 and 21 to 25, chapter**

1 **7, Oregon Laws 2011 (Enrolled Senate Bill 301)** [of this 2011 Act], then notwithstanding ORS  
2 305.270 or 314.415 or other law, the refund or portion thereof shall be paid without interest.

3 “(c) Any changes required because of the amendments to ORS 305.230, 305.494, 305.690, 307.130,  
4 307.147, 308A.450, 310.140, 310.630, 310.800, [311.689,] 314.011, 315.004, 316.012, 317.010 and 317.097  
5 by sections 11 to **19 and 21 to 25, chapter 7, Oregon Laws 2011 (Enrolled Senate Bill 301)**, [of  
6 this 2011 Act] for a tax year beginning before January 1, 2011, shall be made by filing an amended  
7 return within the time prescribed by law.

8 “(d) If a taxpayer fails to file an amended return under paragraph (c) of this subsection, the  
9 Department of Revenue shall make any changes under paragraph (c) of this subsection on the return  
10 to which the changes relate within the period specified for issuing a notice of deficiency or claiming  
11 a refund as otherwise provided by law with respect to that return, or within one year after a return  
12 for a tax year beginning on or after January 1, 2011, and before January 1, 2012, is filed, whichever  
13 period expires later.

14 “**SECTION 28. If House Bill 2693 becomes law and House Bill 3261 does not become law,**  
15 **section 22 of this 2011 Act (amending ORS 314.430) is repealed and ORS 314.430, as amended**  
16 **by section 2, chapter \_\_, Oregon Laws 2011 (Enrolled House Bill 2693), is amended to read:**

17 “314.430. (1) If any tax imposed under ORS chapter 118, 316, 317 or 318 or any portion of the  
18 tax is not paid within 30 days after the date that the written notice and demand for payment re-  
19 quired under ORS 305.895 is mailed (or within five days after the tax becomes due, in the case of  
20 the termination of the tax year by the Department of Revenue under the provisions of ORS  
21 314.440), **or any amount payable by a transferee under ORS 311.695 is not paid as required**  
22 **under ORS 311.686**, and no provision is made to secure the payment thereof by bond, deposit or  
23 otherwise, pursuant to regulations promulgated by the department, the department may issue a  
24 warrant for the payment of the amount of the tax **or amount payable under ORS 311.695**, with the  
25 added penalties, interest and any collection charge incurred. A copy of the warrant shall be mailed  
26 or delivered to the taxpayer **or transferee** by the department at the taxpayer’s **or transferee’s**  
27 last-known address.

28 “(2) At any time after issuing a warrant under this section, the department may record the  
29 warrant in the County Clerk Lien Record of any county of this state. Recording of the warrant has  
30 the effect described in ORS 205.125. After recording a warrant, the department may direct the sheriff  
31 for the county in which the warrant is recorded to levy upon and sell the real and personal property  
32 of the taxpayer **or transferee** found within that county, and to levy upon any currency of the tax-  
33 payer **or transferee** found within that county, for the application of the proceeds or currency  
34 against the amount reflected in the warrant and the sheriff’s cost of executing the warrant. The  
35 sheriff shall proceed on the warrant in the same manner prescribed by law for executions issued  
36 against property pursuant to a judgment, and is entitled to the same fees as provided for executions  
37 issued against property pursuant to a judgment. The fees of the sheriff shall be added to and col-  
38 lected as a part of the warrant liability.

39 “(3) In the discretion of the department a warrant under this section may be directed to any  
40 agent authorized by the department to collect taxes, and in the execution of the warrant the agent  
41 has all of the powers conferred by law upon sheriffs, but is entitled to no fee or compensation in  
42 excess of actual expenses paid in the performance of such duty.

43 “(4) Until a warrant issued under this section is satisfied in full, the department has the same  
44 remedies to enforce the claim for taxes against the taxpayer **or for amounts payable by the**  
45 **transferee** as if the state had recovered judgment against the taxpayer for the amount of the tax

1 or against the transferee for the amount payable under ORS 311.695.

2 “**SECTION 29.** If House Bill 3261 becomes law, section 2, chapter \_\_, Oregon Laws 2011  
3 (Enrolled House Bill 2693), and section 22 of this 2011 Act (both amending ORS 314.430) are  
4 repealed and ORS 314.430, as amended by section 1, chapter \_\_, Oregon Laws 2011 (Enrolled  
5 House Bill 3261), is amended to read:

6 “314.430. (1) If any tax imposed under ORS chapter 118, 316, 317 or 318 or any portion of the  
7 tax is not paid within 30 days after the date that the written notice and demand for payment re-  
8 quired under ORS 305.895 is mailed (or within five days after the tax becomes due, in the case of  
9 the termination of the tax year by the Department of Revenue under the provisions of ORS  
10 314.440), or any amount payable by a transferee under ORS 311.695 is not paid as required  
11 under ORS 311.686, and no provision is made to secure the payment thereof by bond, deposit or  
12 otherwise, pursuant to regulations promulgated by the department, the department may issue a  
13 warrant for the payment of the amount of the tax or amount payable under ORS 311.695, with the  
14 added penalties, interest and any collection charge incurred. A copy of the warrant shall be mailed  
15 or delivered to the taxpayer or transferee by the department at the taxpayer’s or transferee’s  
16 last-known address.

17 “(2) At any time after issuing a warrant under this section, the department may record the  
18 warrant in the County Clerk Lien Record of any county of this state. Recording of the warrant has  
19 the effect described in ORS 205.125. After recording a warrant, the department may direct the sheriff  
20 for the county in which the warrant is recorded to levy upon and sell the real and personal property  
21 of the taxpayer or transferee found within that county, and to levy upon any currency of the tax-  
22 payer or transferee found within that county, for the application of the proceeds or currency  
23 against the amount reflected in the warrant and the sheriff’s cost of executing the warrant. The  
24 sheriff shall proceed on the warrant in the same manner prescribed by law for executions issued  
25 against property pursuant to a judgment, and is entitled to the same fees as provided for executions  
26 issued against property pursuant to a judgment. The fees of the sheriff shall be added to and col-  
27 lected as a part of the warrant liability.

28 “(3) In the discretion of the department a warrant under this section may be directed to any  
29 agent authorized by the department to collect taxes, and in the execution of the warrant the agent  
30 has all of the powers conferred by law upon sheriffs, but is entitled to no fee or compensation in  
31 excess of actual expenses paid in the performance of such duty.

32 “(4) Until a warrant issued under this section is satisfied in full, the department has the same  
33 remedies to enforce the claim for taxes against the taxpayer or for amounts payable by the  
34 transferee as if the state had recovered judgment against the taxpayer for the amount of the tax  
35 or against the transferee for the amount payable under ORS 311.695.

36 “**SECTION 30.** If House Bill 2693 becomes law and House Bill 3261 does not become law, sec-  
37 tion 24 of this 2011 Act is amended to read:

38 “**Sec. 24.** (1) The amendments to ORS 305.612, 311.356, 311.666, 311.668, 311.670, 311.672, 311.676,  
39 311.679, 311.681, 311.684, 311.686, 311.688, 311.689, 311.691, 311.693, 311.695, 311.700, 311.701, 314.430  
40 and 410.422 by sections 1 to 4, 6 to 18 [and 20 to 22], **20, 21 and 28** of this 2011 Act apply to property  
41 tax years beginning on or after July 1, 2011.

42 “(2) The amendments to ORS 311.674 by section 5 of this 2011 Act apply to interest that accrues  
43 on taxes advanced to counties for tax-deferred property for property tax years beginning on or after  
44 July 1, 2011.

45 “(3) A claim for an initial year of deferral, or for continued deferral, under ORS 311.666 to

1 311.701 may not be filed on or after April 16, 2021, and deferral may not be granted for a property  
2 tax year beginning after July 1, 2021.

3 **“SECTION 31.** If House Bill 3261 becomes law, section 24 of this 2011 Act is amended to read:

4 **“Sec. 24.** (1) The amendments to ORS 305.612, 311.356, 311.666, 311.668, 311.670, 311.672, 311.676,  
5 311.679, 311.681, 311.684, 311.686, 311.688, 311.689, 311.691, 311.693, 311.695, 311.700, 311.701, 314.430  
6 and 410.422 by sections 1 to 4, 6 to 18 [*and 20 to 22*], **20, 21 and 29** of this 2011 Act apply to property  
7 tax years beginning on or after July 1, 2011.

8 “(2) The amendments to ORS 311.674 by section 5 of this 2011 Act apply to interest that accrues  
9 on taxes advanced to counties for tax-deferred property for property tax years beginning on or after  
10 July 1, 2011.

11 “(3) A claim for an initial year of deferral, or for continued deferral, under ORS 311.666 to  
12 311.701 may not be filed on or after April 16, 2021, and deferral may not be granted for a property  
13 tax year beginning after July 1, 2021.”

14 In line 12, delete “25” and insert “32”.

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