

**HOUSE AMENDMENTS TO  
HOUSE BILL 2546**

By COMMITTEE ON REVENUE

May 3

1       On page 3 of the printed bill, delete lines 3 and 4 and insert:

2       “(b)(A) Notwithstanding subsection (1) of this section, a claimant that demonstrates good and  
3 sufficient cause for failing to file a timely claim, is a first-time filer or is a public entity described  
4 in ORS 307.090 may file a claim under this section for the five tax years prior to the current tax  
5 year:”.

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