# House Bill 2558

Ordered printed by the Speaker pursuant to House Rule 12.00A (5). Presession filed (at the request of House Interim Committee on Revenue)

## 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.**

Provides that judgments for certain tax debts are not subject to collection under Judicial Department collections and revenue management program. Provides that judgments for specified tax debts be collected by Department of Revenue Collections Unit.
Declares emergency, effective on passage.

1 **A BILL FOR AN ACT**

2 Relating to collection of judgments; and declaring an emergency.

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

4     <u>**SECTION 1.**</u> **Section 2 of this 2011 Act is added to and made a part of ORS 1.194 to 1.200.**

5     <u>**SECTION 2.**</u> **(1) Judgments described in subsection (2) of this section are not subject to**

6 **the provisions of ORS 1.194 to 1.200 or 1.202, and are not subject to collection under ORS**

7 **1.204. Upon entry of a judgment described in subsection (2) of this section, the debt may be**

8 **collected by the Department of Revenue under ORS 293.250 or as otherwise provided by law.**

9     **(2) The provisions of this section apply to judgments for taxes, penalties and other**

10 **amounts that are payable to the state and that arise out of the administration of tax laws**

11 **by the department, including judgments in criminal actions brought to enforce the tax laws.**

12     <u>**SECTION 3.**</u> **Section 2 of this 2011 Act applies only to judgments entered on or after the**

13 **effective date of this 2011 Act.**

14     <u>**SECTION 4.**</u> **This 2011 Act being necessary for the immediate preservation of the public**

15 **peace, health and safety, an emergency is declared to exist, and this 2011 Act takes effect**

16 **on its passage.**

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