

House Bill 2566

Ordered printed by the Speaker pursuant to House Rule 12.00A (5). Pre-session 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**.

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.

Applies to tax years beginning on or after July 1, 2011.

Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

1
2 Relating to taxation of Indian tribe property; creating new provisions; amending ORS 307.090; and
3 prescribing an effective date.

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

5 **SECTION 1.** ORS 307.090 is amended to read:

6 307.090. (1)(a) Except as provided by law, all property of the state and all public or corporate
7 property used or intended for corporate purposes of the several counties, cities, towns, school dis-
8 tricts, irrigation districts, drainage districts, ports, water districts, housing authorities and all other
9 public or municipal corporations in this state, is exempt from taxation.

10 **(b) All property owned, acquired or possessed by a federally recognized Indian tribe in**
11 **Oregon or by an entity owned by a federally recognized Indian tribe in Oregon is exempt**
12 **from taxation if the property is used for government services.**

13 (2) [*Any*] A city may agree with [*any*] a school district to make payments in lieu of taxes on all
14 property of the city located in [*any such*] **the** school district[,] and [*which*] **that** is exempt from
15 taxation under subsection (1) of this section when [*such*] **the** property is outside the boundaries of
16 the city and owned, used or operated for the production, transmission, distribution or furnishing of
17 electric power or energy or electric service for or to the public.

18 **(3) As used in this section, "government services" includes the provision of services re-**
19 **lated to tribal administration, tribal and public facilities, fire, police, tribal and public health,**
20 **education, sewer, water, environmental and fish and wildlife management and restoration**
21 **activities, land use, transportation, telecommunications, energy generation, utility services,**
22 **traditional cultural uses, cemeteries, ceremonial cultural sites and the exercise of rights**
23 **derived from treaties, intergovernmental agreements, statutes and other laws.**

24 **SECTION 2.** The amendments to ORS 307.090 by section 1 of this 2011 Act apply to tax
25 years beginning on or after July 1, 2011.

26 **SECTION 3.** This 2011 Act takes effect on the 91st day after the date on which the 2011
27 session of the Seventy-sixth Legislative Assembly adjourns sine die.
28

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.