

**A-Engrossed**  
**House Bill 2825**

Ordered by the House April 20  
Including House Amendments dated April 20

Sponsored by Representatives BARNHART, THATCHER; Representative KENNEMER (Presession filed.)

**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.

Requires state agencies to submit information about tax expenditures that have purpose connected to **referenced** economic development to Oregon Department of Administrative Services for posting on Oregon transparency website.

First applies to applications for tax expenditures approved or certified by state agencies in agency fiscal years ending on or after June 30, 2011.

Takes effect on 91st day following adjournment sine die.

**A BILL FOR AN ACT**

1  
2 Relating to public access to economic development tax expenditure information; and prescribing an  
3 effective date.

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

5 **SECTION 1. (1) For each statute authorizing a tax expenditure that has a purpose con-**  
6 **ected to economic development and is listed in subsection (2) of this section, the state**  
7 **agency charged with certifying or otherwise administering the tax expenditure shall submit**  
8 **a report to the Oregon Department of Administrative Services. If no agency is authorized**  
9 **by statute, or if the statute does not provide for certification or administration of the tax**  
10 **expenditure, the Department of Revenue shall submit the report.**

11 **(2) This section applies to ORS 285C.175, 285C.309, 285C.362, 307.123, 307.455, 307.462,**  
12 **315.507, 315.514, 316.698, 316.778, 317.124, 317.391 and 317.394 and to ORS 315.354 except as ap-**  
13 **plicable in ORS 469.205 (2)(a)(L) or (N).**

14 **(3) The following information, if it is already available in an existing database maintained**  
15 **by the agency, must be included in the report required under this section:**

16 **(a) The name of each taxpayer approved for the allowance of a tax expenditure.**

17 **(b) The address of each taxpayer.**

18 **(c) The total amount of credit against tax liability, reduction in taxable income or ex-**  
19 **emption from property taxation granted to each taxpayer.**

20 **(d) Specific outcomes or results required by the tax expenditure program and information**  
21 **about whether the taxpayer meets those requirements. This information shall be based on**  
22 **data already collected and analyzed by the agency in the course of administering the tax**  
23 **expenditure. Statistics must be accompanied by a description of the methodology employed**  
24 **in their generation.**

25 **(e) An explanation of the agency's certification decision for each taxpayer, if applicable.**

26 **(f) Any additional information submitted by the taxpayer and relied upon by the agency**

**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 in its certification determination.

2 (g) Any other information that agency personnel deem valuable as providing context for  
3 the information described in this subsection.

4 (4) The information reported under subsection (3) of this section may not include pro-  
5 prietary information or information that is exempt from disclosure under ORS 192.410 to  
6 192.505 or 314.835.

7 (5) No later than September 30 of each year, agencies described in subsection (1) of this  
8 section shall submit to the Oregon Department of Administrative Services the information  
9 required under subsection (3) of this section as applicable to applications for allowance of tax  
10 expenditures approved by the agency during the agency fiscal year ending during the current  
11 calendar year. The information shall then be posted on the Oregon transparency website  
12 required under ORS 184.483 no later than December 31 of the same year.

13 (6) The information described in this section that is available on the Oregon transparency  
14 website must be accessible in the format and manner required by the Oregon Department  
15 of Administrative Services.

16 (7) The information described in this section shall be furnished to the Oregon transpar-  
17 ency website by posting reports and providing links to existing information systems applica-  
18 tions in accordance with standards established by the Oregon Department of Administrative  
19 Services.

20 **SECTION 2.** Section 1 of this 2011 Act applies to:

21 (1) Applications for tax expenditures pursuant to ORS 307.123, 315.354, 316.778 and 317.391  
22 that are approved or certified by state agencies in agency fiscal years ending on or after June  
23 30, 2011.

24 (2) Applications for tax expenditures pursuant to ORS 285C.175, 285C.309, 285C.362, 315.507  
25 and 317.124 that are approved on or after June 30, 2011.

26 (3) Applications for tax expenditures pursuant to ORS 307.455, 307.462, 315.514, 316.698 and  
27 317.394 that are approved or certified by state agencies in agency fiscal years ending on or  
28 after June 30, 2013.

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

31