

HOUSE AMENDMENTS TO HOUSE BILL 2825

By COMMITTEE ON GENERAL GOVERNMENT AND CONSUMER PROTECTION

April 20

1 On page 1 of the printed bill, delete lines 5 through 29 and delete page 2 and insert:

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

8 **“(2) This section applies to ORS 285C.175, 285C.309, 285C.362, 307.123, 307.455, 307.462,**
9 **315.507, 315.514, 316.698, 316.778, 317.124, 317.391 and 317.394 and to ORS 315.354 except as ap-**
10 **licable in ORS 469.205 (2)(a)(L) or (N).**

11 **“(3) The following information, if it is already available in an existing database main-**
12 **tained by the agency, must be included in the report required under this section:**

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

14 **“(b) The address of each taxpayer.**

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

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

22 **“(e) An explanation of the agency’s certification decision for each taxpayer, if applicable.**

23 **“(f) Any additional information submitted by the taxpayer and relied upon by the agency**
24 **in its certification determination.**

25 **“(g) Any other information that agency personnel deem valuable as providing context for**
26 **the information described in this subsection.**

27 **“(4) The information reported under subsection (3) of this section may not include pro-**
28 **prietary information or information that is exempt from disclosure under ORS 192.410 to**
29 **192.505 or 314.835.**

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

1 “(6) The information described in this section that is available on the Oregon transpar-
2 ency website must be accessible in the format and manner required by the Oregon Depart-
3 ment of Administrative Services.

4 “(7) The information described in this section shall be furnished to the Oregon transpar-
5 ency website by posting reports and providing links to existing information systems ap-
6 plications in accordance with standards established by the Oregon Department of
7 Administrative Services.

8 “SECTION 2. Section 1 of this 2011 Act applies to:

9 “(1) Applications for tax expenditures pursuant to ORS 307.123, 315.354, 316.778 and
10 317.391 that are approved or certified by state agencies in agency fiscal years ending on or
11 after June 30, 2011.

12 “(2) Applications for tax expenditures pursuant to ORS 285C.175, 285C.309, 285C.362,
13 315.507 and 317.124 that are approved on or after June 30, 2011.

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

17 “SECTION 3. This 2011 Act takes effect on the 91st day after the date on which the 2011
18 regular session of the Seventy-sixth Legislative Assembly adjourns sine die.”.

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