

House Bill 2825

Sponsored by Representatives BARNHART, THATCHER (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 **as introduced**.

Requires state agencies to submit information about tax expenditures that have purpose connected to 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 is listed in the tax**
6 **expenditure report required under ORS 291.202 and that has a purpose connected to economic**
7 **development, the state agency charged with certifying or otherwise administering the tax**
8 **expenditure shall submit a report to the Oregon Department of Administrative Services. If**
9 **no agency is authorized by statute, or if the statute does not provide for certification or**
10 **administration of the tax expenditure, the Department of Revenue shall submit the report.**

11 (2) This section applies to ORS 285C.309, 285C.362, 307.123, 307.455, 307.462, 315.507, 315.514,
12 316.698, 316.778, 317.124, 317.152, 317.391 and 317.394 and to ORS 315.354 except as applicable
13 in ORS 469.205 (2)(a)(L) or (N).

14 (3) The report required under this section must include the following information:

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

16 (b) The address of each taxpayer.

17 (c) The total amount of credit against tax liability or reduction in taxable income granted
18 to each taxpayer.

19 (d) Promised and actual results for each taxpayer related to the project to which the tax
20 expenditure applies, expressed, for example, as the amount of reduction in energy use,
21 number of jobs created or retained, or amount of reduction in emissions. Statistics must
22 be accompanied by a description of the methodology employed in their generation.

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

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

26 (4) No later than September 30 of each year, agencies described in subsection (1) of this
27 section shall submit to the Oregon Department of Administrative Services the information
28 required under subsection (3) of this section as applicable to applications for allowance of tax
29 expenditures approved by the agency during the agency fiscal year ending during the current

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 calendar year. The information shall then be posted on the Oregon transparency website
2 required under ORS 184.483 no later than December 31 of the same year.

3 (5) The information available on the Oregon transparency website must be downloadable
4 as raw data in an open-source format.

5 (6) The Transparency Oregon Advisory Commission may by rule establish standards for
6 the presentation of information described in this section on the Oregon transparency
7 website.

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

9 (1) Applications for tax expenditures pursuant to ORS 285C.309, 285C.362, 307.123, 315.507,
10 316.778, 317.124, 317.391 and ORS 315.354 that are approved or certified by state agencies in
11 agency fiscal years ending on or after June 30, 2011.

12 (2) Applications for tax expenditures pursuant to ORS 307.455, 307.462, 315.514, 316.698,
13 317.152 and 317.394 or pursuant to a provision not listed in section 1 of this 2011 Act that are
14 approved or certified by state agencies in agency fiscal years ending on or after June 30, 2013.

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

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