

# House Bill 3374

Sponsored by 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**.

Creates excise tax on wild bird feed. Directs revenues from tax to conservation programs.  
Establishes Wild Bird Conservation Fund. Continuously appropriates moneys in fund to State Department of Fish and Wildlife for wild bird conservation purposes.  
Applies to wild bird feed distributed for retail sale on or after January 1, 2012, and before January 1, 2020.  
Takes effect on 91st day following adjournment sine die.

## A BILL FOR AN ACT

1  
2 Relating to wild bird feed excise tax; appropriating money; prescribing an effective date; and pro-  
3 viding for revenue raising that requires approval by a three-fifths majority.

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

5 **SECTION 1. As used in sections 1 to 3 of this 2011 Act:**

6 (1) "Wholesale distributor" means a person that sells wild bird feed for retail sale.

7 (2) "Wild bird feed" means a commercial feed marketed for noncaptive undomesticated  
8 wild birds.

9 **SECTION 2. (1)(a) An excise tax is imposed on the wholesale distribution of wild bird feed**  
10 **in this state.**

11 (b) The rate of tax shall be five cents per pound.

12 (2) Any wild bird feed for which the tax under this section has been imposed is not sub-  
13 ject to an additional tax upon a subsequent distribution.

14 (3) The State Department of Agriculture shall establish by rule procedures for collecting  
15 the tax imposed under this section from wholesale distributors of wild bird feed.

16 **SECTION 3. (1) Each wholesale distributor subject to the excise tax under section 2 of**  
17 **this 2011 Act shall:**

18 (a) No later than the last day of January each year, provide the State Department of  
19 Agriculture with an annual statement specifying the number of pounds of wild bird feed that  
20 the wholesale distributor sold in Oregon the preceding year and pay to the State Department  
21 of Agriculture the excise tax specified in section 2 of this 2011 Act.

22 (b) Maintain records relating to the wholesaler distributor's determination of the number  
23 of pounds described in paragraph (a) of this subsection for examination by the State De-  
24 partment of Agriculture for the purpose of verifying the number of pounds sold by the  
25 wholesale distributor in Oregon.

26 (2) The State Department of Agriculture may not disclose records of a wholesale dis-  
27 tributor obtained by the department pursuant to subsection (1) of this section.

28 (3)(a) A wholesale distributor that fails to pay the excise tax required by section 2 of this  
29 2011 Act is subject to a late payment fee of \$\_\_\_\_\_.

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       **(b) The State Department of Agriculture may cancel the registrations obtained under**  
2 **ORS 633.015 of any wholesale distributor that fails to accurately state the number of pounds**  
3 **that the wholesale distributor sold in Oregon as required by subsection (1)(a) of this section,**  
4 **or that fails to comply with any requirements specified by the State Department of Agricul-**  
5 **ture in rules adopted under section 2 of this 2011 Act.**

6       **SECTION 4. The Wild Bird Conservation Fund is established in the State Treasury, sep-**  
7 **arate and distinct from the General Fund. Interest earned by the Wild Bird Conservation**  
8 **Fund shall be credited to the fund. Moneys in the fund are continuously appropriated to the**  
9 **State Department of Fish and Wildlife for the purpose of:**

10       **(1) Funding wild bird conservation programs and projects that are supported pursuant**  
11 **to ORS 496.390, related to urban and nonurban landscapes and consistent with the “Oregon**  
12 **Conservation Strategy” prepared in September 2006 by the State Department of Fish and**  
13 **Wildlife.**

14       **(2) Implementing actions under the “Oregon Conservation Strategy” prepared in Sep-**  
15 **tember 2006 by the State Department of Fish and Wildlife that are related to wild birds, in-**  
16 **cluding but not limited to habitat restoration, outreach programs and materials, monitoring**  
17 **priority wild bird species, reporting on conservation strategies and species and engaging new**  
18 **and diverse collaborators in wild bird conservation efforts.**

19       **SECTION 5. After the payment of administrative expenses, the balance of moneys re-**  
20 **ceived by the State Department of Agriculture under section 2 of this 2011 Act shall be**  
21 **transferred to the Wild Bird Conservation Fund established in section 4 of this 2011 Act.**

22       **SECTION 6. Sections 1 to 3 of this 2011 Act shall be known as the Wild Bird Conservation**  
23 **Act.**

24       **SECTION 7. Sections 1 to 3 of this 2011 Act apply to wild bird feed distributed for retail**  
25 **sale on or after January 1, 2012, and before January 1, 2020.**

26       **SECTION 8. 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.**

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