

Enrolled
Senate Bill 302

Printed pursuant to Senate Interim Rule 213.28 by order of the President of the Senate in conformance with pre-session filing rules, indicating neither advocacy nor opposition on the part of the President (at the request of Senate Interim Committee on Finance and Revenue)

CHAPTER

AN ACT

Relating to additional property taxes; amending section 2, chapter 36, Oregon Laws 2010; and prescribing an effective date.

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

SECTION 1. Section 2, chapter 36, Oregon Laws 2010, is amended to read:

Sec. 2. (1)(a) Except as provided in paragraph (b) of this subsection, the amendments to ORS 311.206 by section 1, chapter 36, Oregon Laws 2010, [of this 2010 Act] apply to corrections to the roll made on or after [the effective date of this 2010 Act] **May 27, 2010.**

(b) The amendments to ORS 311.206 by section 1, chapter 36, Oregon Laws 2010, apply to corrections to the roll made on or after May 27, 2008, and before May 27, 2010, to the extent that additional taxes extended against property as a result of an error corrected under ORS 311.205 remained outstanding, and regardless of whether the additional taxes were delinquent, on November 1, 2010.

(2) For additional taxes to which subsection (1)(b) of this section applies:

(a) Additional taxes that were paid on or before the effective date of this 2011 Act shall be refunded without interest under ORS 311.806.

(b) When taxes for a single year are added to an assessment and tax roll under ORS 311.206 (1)(a), as amended by section 1, chapter 36, Oregon Laws 2010, the additional taxes shall be added to the tax extended against the property on the general property tax roll for the first tax year that begins on or after the effective date of this 2011 Act.

(c) When taxes for more than one tax year are added to an assessment and tax roll under ORS 311.206 (1)(a), as amended by section 1, chapter 36, Oregon Laws 2010, the additional taxes for the earliest tax year shall be added to the tax extended against the property on the general property tax roll for the first tax year that begins after the effective date of this 2011 Act, and additional taxes for each subsequent tax year through the tax year in which the correction was made shall be added in chronological order to the tax extended against the property on the general property tax roll for the second, third, fourth, fifth and sixth tax years, as necessary, following the first tax year that begins after the effective date of this 2011 Act.

(d) All interest applicable to additional taxes payable pursuant to this subsection shall be waived.

SECTION 2. This 2011 Act takes effect on the 91st day after the date on which the 2011 session of the Seventy-sixth Legislative Assembly adjourns sine die.

Passed by Senate March 17, 2011

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Robert Taylor, Secretary of Senate

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Peter Courtney, President of Senate

Passed by House May 5, 2011

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Bruce Hanna, Speaker of House

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Arnie Roblan, Speaker of House

Received by Governor:

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Approved:

.....M,....., 2011

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John Kitzhaber, Governor

Filed in Office of Secretary of State:

.....M,....., 2011

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Kate Brown, Secretary of State