

HB 3374-1
(LC 2171)
3/1/11 (CMT/ps)

**PROPOSED AMENDMENTS TO
HOUSE BILL 3374**

1 On page 1 of the printed bill, line 6, delete “Wholesale” and insert
2 “Initial” and after “that” delete the rest of the line and insert “first dis-
3 tributes wild bird feed in or into this state.”

4 Delete lines 9 through 13 and insert:

5 **“SECTION 2.** (1) An excise tax at the rate of five cents per pound shall
6 be imposed on wild bird feed distributed in or into this state, to be paid by
7 the person whose name appears on the label as the manufacturer, guarantor
8 or distributor of the wild bird feed, except that a person other than the ini-
9 tial distributor may assume liability for the excise tax, and except that no
10 tax is due on wild bird feed that is used as an ingredient in the manufacture
11 of commercial feed that is registered with the State Department of Agricul-
12 ture under ORS 633.015. If a registration fee has been paid in an amount
13 greater than \$25, credit shall be given against the amount of tax imposed
14 under this section.”

15 In line 14, delete “(3)” and insert “(2)”.

16 In line 15, delete “wholesale” and insert “initial”.

17 In line 16, delete “wholesale” and insert “initial”.

18 In line 20, delete “wholesale” and insert “initial” and delete “sold” and
19 insert “distributed”.

20 In line 22, delete “wholesaler” and insert “initial”.

21 In line 24, delete “sold” and insert “distributed”.

22 In line 25, delete “wholesale” and insert “initial”.

1 In line 26, delete "a wholesale" and insert "an initial".

2 Delete lines 28 and 29 and insert:

3 "(3)(a) The State Department of Agriculture may collect a penalty for a
4 delinquent payment of the excise tax imposed under section 2 of this 2011
5 Act if an initial distributor has failed to make full payment before the 60th
6 day after the date that the payment is due. All penalties collected under this
7 subsection shall be deposited in the Wild Bird Conservation Fund established
8 under section 4 of this 2011 Act.

9 "(b) Any unpaid excise tax under section 2 of this 2011 Act, and any un-
10 paid penalty under this subsection, continues to be owed to the department.
11 Before taking any action or procedure against a person owing the excise tax,
12 the department shall forward a written notice to the person, by certified mail
13 at the last-known address of the person as shown in the records of the de-
14 partment, advising of the amount owing. The notice shall give the person 20
15 days from the mailing date to pay the amount owing or to present written
16 or oral information or argument as to why the person believes the excise tax
17 is not owing. If after such period the department is of the opinion that the
18 excise tax for the prior period is owing, the department may initiate actions
19 or procedures to collect the amount due."

20 On page 2, delete lines 1 through 5.

21 After line 18, insert:

22 "(3) Establishing and maintaining a full-time equivalent avian conserva-
23 tion coordinator position within the State Department of Fish and
24 Wildlife."

25 In line 19, after "administrative" insert "and enforcement".

26 In line 20, delete "section 2" and insert "sections 2 and 3".

27 In line 21, delete "in" and insert "under".

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