

**PROPOSED AMENDMENTS TO  
A-ENGROSSED HOUSE BILL 2543  
(INCLUDING AMENDMENTS TO RESOLVE CONFLICTS)**

1 On page 1 of the printed A-engrossed bill, line 4, after “410.422” insert  
2 “and section 28, chapter 7, Oregon Laws 2011 (Enrolled Senate Bill 301); re-  
3 pealing section 20, chapter 7, Oregon Laws 2011 (Enrolled Senate Bill 301),  
4 and section 2, chapter \_\_\_, Oregon Laws 2011 (Enrolled House Bill 2693)”.

5 On page 6, delete lines 20 through 24 and insert:

6 “(c) If the number of eligible claims described in paragraph (a) of this  
7 subsection exceeds the maximum number determined under paragraph (a) of  
8 this subsection, claims shall be granted in ascending order based on the ratio  
9 that is equal to the real market value of the homestead entered on the last  
10 certified assessment and tax roll divided by the applicable percentage of  
11 county median RMV of the homestead determined under ORS 311.670 (2),  
12 until the maximum number determined under paragraph (a) of this subsection  
13 is reached.”.

14 On page 19, delete lines 6 through 11 and insert:

15 **“SECTION 24. (1) The amendments to ORS 305.612, 311.356, 311.666,**  
16 **311.668, 311.670, 311.672, 311.676, 311.679, 311.681, 311.684, 311.686, 311.688,**  
17 **311.689, 311.691, 311.693, 311.695, 311.700, 311.701, 314.430 and 410.422 by**  
18 **sections 1 to 4, 6 to 18 and 20 to 22 of this 2011 Act apply to property**  
19 **tax years beginning on or after July 1, 2011.**

20 **“(2) The amendments to ORS 311.674 by section 5 of this 2011 Act**  
21 **apply to interest that accrues on taxes advanced to counties for tax-**

1 **deferred property for property tax years beginning on or after July 1,**  
2 **2011.**

3 **“(3) A claim for an initial year of deferral, or for continued deferral,**  
4 **under ORS 311.666 to 311.701 may not be filed on or after April 16, 2021,**  
5 **and deferral may not be granted for a property tax year beginning af-**  
6 **ter July 1, 2021.**

7 **“SECTION 25. If House Bill 3261 becomes law, section 23 of this 2011**  
8 **Act (amending ORS 305.895) is repealed and ORS 305.895, as amended**  
9 **by section 7, chapter \_\_, Oregon Laws 2011 (Enrolled House Bill 3261),**  
10 **is amended to read:**

11 **“305.895. (1) Except as provided in ORS 314.440 or other jeopardy assess-**  
12 **ment procedure, the Department of Revenue shall take no action against a**  
13 **taxpayer’s or transferee’s real or personal property before issuing a warrant**  
14 **for the collection of [the] tax or an amount payable by a transferee under**  
15 **ORS 311.695 as provided in ORS 314.430, 320.080, 321.570, 323.390, 323.610 and**  
16 **324.190.**

17 **“(2) At least 30 days before issuing a warrant for collection of any tax**  
18 **collected by the department or any amount payable under ORS 311.695,**  
19 **the department shall send the taxpayer or transferee a written notice and**  
20 **demand for payment. The notice shall:**

21 **“(a) Be sent by mail, addressed to the taxpayer or transferee at the**  
22 **taxpayer’s or transferee’s last-known address.**

23 **“(b) Inform the taxpayer or transferee that, even if the taxpayer or**  
24 **transferee is compliant with an installment agreement between the taxpayer**  
25 **or transferee and the department and is in communication with the de-**  
26 **partment, if the tax or any portion of the tax or the amount payable under**  
27 **ORS 311.695 is not paid within 30 days after the date of the notice and de-**  
28 **demand for payment, a warrant may be issued and recorded as provided in ORS**  
29 **314.430, 320.080, 321.570, 323.390, 323.610 and 324.190.**

30 **“(c) Describe in clear nontechnical terms the legal authority for the**

1 warrant.

2 “(d) Contain the name, office mailing address and office telephone number  
3 of the person issuing the warrant and advise the taxpayer **or transferee** that  
4 questions or complaints concerning the warrant, other than liability for the  
5 underlying tax **or amount payable under ORS 311.695**, may be directed to  
6 that person.

7 “(e) Include alternatives available to the taxpayer [*which*] **or transferee**  
8 **that** would prevent issuance of the warrant.

9 “(f) Inform the taxpayer **or transferee** of possible consequences to the  
10 taxpayer **or transferee** of noncompliance, and of issuance of a warrant, in-  
11 cluding garnishment of wages or bank accounts and seizure and sale of real  
12 or personal property.

13 **“SECTION 26. Section 20, chapter 7, Oregon Laws 2011 (Enrolled**  
14 **Senate Bill 301) (amending ORS 311.689), is repealed.**

15 **“SECTION 27. Section 28, chapter 7, Oregon Laws 2011 (Enrolled Senate**  
16 **Bill 301), is amended to read:**

17 **“Sec. 28. (1)** Except as provided in subsections (2) and (3) of this section,  
18 the amendments to statutes by sections 1 to **19 and 21 to 27, chapter 7,**  
19 **Oregon Laws 2011 (Enrolled Senate Bill 301)**, [*of this 2011 Act*] apply to  
20 transactions or activities occurring on or after January 1, 2011, in tax years  
21 beginning on or after January 1, 2011.

22 **“(2)** The effective and applicable dates, and the exceptions, special rules  
23 and coordination with the Internal Revenue Code, as amended, relative to  
24 those dates, contained in the Federal Aviation Administration Air Trans-  
25 portation Modernization and Safety Improvement Act (P.L. 111-226), the Pa-  
26 tient Protection and Affordable Care Act (P.L. 111-148), the Preservation of  
27 Access to Care for Medicare Beneficiaries and Pension Relief Act of 2010  
28 (P.L. 111-192), the Health Care and Education Reconciliation Act of 2010  
29 (P.L. 111-152), the Homebuyer Assistance and Improvement Act of 2010 (P.L.  
30 111-198) and other federal law amending the Internal Revenue Code apply for

1 Oregon personal income and corporate excise and income tax purposes, to the  
2 extent they can be made applicable, in the same manner as they are applied  
3 under the Internal Revenue Code and related federal law.

4 “(3)(a) If a deficiency is assessed against any taxpayer for a tax year be-  
5 ginning before January 1, 2011, and the deficiency or any portion thereof is  
6 attributable to any retroactive treatment under the amendments to ORS  
7 305.230, 305.494, 305.690, 307.130, 307.147, 308A.450, 310.140, 310.630, 310.800,  
8 [311.689,] 314.011, 315.004, 316.012, 317.010 and 317.097 by sections 11 to **19**  
9 **and 21 to 25, chapter 7, Oregon Laws 2011 (Enrolled Senate Bill 301)**  
10 [*of this 2011 Act*], then any interest or penalty assessed under ORS chapter  
11 305, 314, 315, 316, 317 or 318 with respect to the deficiency or portion thereof  
12 shall be canceled.

13 “(b) If a refund is due any taxpayer for a tax year beginning before Jan-  
14 uary 1, 2011, and the refund or any portion thereof is due the taxpayer on  
15 account of any retroactive treatment under the amendments to ORS 305.230,  
16 305.494, 305.690, 307.130, 307.147, 308A.450, 310.140, 310.630, 310.800, [311.689,]  
17 314.011, 315.004, 316.012, 317.010 and 317.097 by sections 11 to **19 and 21 to**  
18 **25, chapter 7, Oregon Laws 2011 (Enrolled Senate Bill 301)** [*of this 2011*  
19 *Act*], then notwithstanding ORS 305.270 or 314.415 or other law, the refund  
20 or portion thereof shall be paid without interest.

21 “(c) Any changes required because of the amendments to ORS 305.230,  
22 305.494, 305.690, 307.130, 307.147, 308A.450, 310.140, 310.630, 310.800, [311.689,]  
23 314.011, 315.004, 316.012, 317.010 and 317.097 by sections 11 to **19 and 21 to**  
24 **25, chapter 7, Oregon Laws 2011 (Enrolled Senate Bill 301)**, [*of this 2011*  
25 *Act*] for a tax year beginning before January 1, 2011, shall be made by filing  
26 an amended return within the time prescribed by law.

27 “(d) If a taxpayer fails to file an amended return under paragraph (c) of  
28 this subsection, the Department of Revenue shall make any changes under  
29 paragraph (c) of this subsection on the return to which the changes relate  
30 within the period specified for issuing a notice of deficiency or claiming a

1 refund as otherwise provided by law with respect to that return, or within  
2 one year after a return for a tax year beginning on or after January 1, 2011,  
3 and before January 1, 2012, is filed, whichever period expires later.

4 **“SECTION 28. If House Bill 2693 becomes law and House Bill 3261**  
5 **does not become law, section 22 of this 2011 Act (amending ORS**  
6 **314.430) is repealed and ORS 314.430, as amended by section 2, chapter**  
7 **\_\_\_, Oregon Laws 2011 (Enrolled House Bill 2693), is amended to read:**

8 “314.430. (1) If any tax imposed under ORS chapter 118, 316, 317 or 318  
9 or any portion of the tax is not paid within 30 days after the date that the  
10 written notice and demand for payment required under ORS 305.895 is mailed  
11 (or within five days after the tax becomes due, in the case of the termination  
12 of the tax year by the Department of Revenue under the provisions of ORS  
13 314.440), **or any amount payable by a transferee under ORS 311.695 is**  
14 **not paid as required under ORS 311.686**, and no provision is made to se-  
15 cure the payment thereof by bond, deposit or otherwise, pursuant to regu-  
16 lations promulgated by the department, the department may issue a warrant  
17 for the payment of the amount of the tax **or amount payable under ORS**  
18 **311.695**, with the added penalties, interest and any collection charge in-  
19 curred. A copy of the warrant shall be mailed or delivered to the taxpayer  
20 **or transferee** by the department at the taxpayer’s **or transferee’s** last-  
21 known address.

22 “(2) At any time after issuing a warrant under this section, the depart-  
23 ment may record the warrant in the County Clerk Lien Record of any county  
24 of this state. Recording of the warrant has the effect described in ORS  
25 205.125. After recording a warrant, the department may direct the sheriff for  
26 the county in which the warrant is recorded to levy upon and sell the real  
27 and personal property of the taxpayer **or transferee** found within that  
28 county, and to levy upon any currency of the taxpayer **or transferee** found  
29 within that county, for the application of the proceeds or currency against  
30 the amount reflected in the warrant and the sheriff’s cost of executing the

1 warrant. The sheriff shall proceed on the warrant in the same manner pre-  
2 scribed by law for executions issued against property pursuant to a judg-  
3 ment, and is entitled to the same fees as provided for executions issued  
4 against property pursuant to a judgment. The fees of the sheriff shall be  
5 added to and collected as a part of the warrant liability.

6 “(3) In the discretion of the department a warrant under this section may  
7 be directed to any agent authorized by the department to collect taxes, and  
8 in the execution of the warrant the agent has all of the powers conferred  
9 by law upon sheriffs, but is entitled to no fee or compensation in excess of  
10 actual expenses paid in the performance of such duty.

11 “(4) Until a warrant issued under this section is satisfied in full, the de-  
12 partment has the same remedies to enforce the claim for taxes against the  
13 taxpayer **or for amounts payable by the transferee** as if the state had  
14 recovered judgment against the taxpayer for the amount of the tax **or**  
15 **against the transferee for the amount payable under ORS 311.695.**

16 **“SECTION 29. If House Bill 3261 becomes law, section 2, chapter \_\_,**  
17 **Oregon Laws 2011 (Enrolled House Bill 2693), and section 22 of this 2011**  
18 **Act (both amending ORS 314.430) are repealed and ORS 314.430, as**  
19 **amended by section 1, chapter \_\_, Oregon Laws 2011 (Enrolled House**  
20 **Bill 3261), is amended to read:**

21 “314.430. (1) If any tax imposed under ORS chapter 118, 316, 317 or 318  
22 or any portion of the tax is not paid within 30 days after the date that the  
23 written notice and demand for payment required under ORS 305.895 is mailed  
24 (or within five days after the tax becomes due, in the case of the termination  
25 of the tax year by the Department of Revenue under the provisions of ORS  
26 314.440), **or any amount payable by a transferee under ORS 311.695 is**  
27 **not paid as required under ORS 311.686**, and no provision is made to se-  
28 cure the payment thereof by bond, deposit or otherwise, pursuant to regu-  
29 lations promulgated by the department, the department may issue a warrant  
30 for the payment of the amount of the tax **or amount payable under ORS**

1 **311.695**, with the added penalties, interest and any collection charge in-  
2 curred. A copy of the warrant shall be mailed or delivered to the taxpayer  
3 **or transferee** by the department at the taxpayer's **or transferee's** last-  
4 known address.

5 “(2) At any time after issuing a warrant under this section, the depart-  
6 ment may record the warrant in the County Clerk Lien Record of any county  
7 of this state. Recording of the warrant has the effect described in ORS  
8 205.125. After recording a warrant, the department may direct the sheriff for  
9 the county in which the warrant is recorded to levy upon and sell the real  
10 and personal property of the taxpayer **or transferee** found within that  
11 county, and to levy upon any currency of the taxpayer **or transferee** found  
12 within that county, for the application of the proceeds or currency against  
13 the amount reflected in the warrant and the sheriff's cost of executing the  
14 warrant. The sheriff shall proceed on the warrant in the same manner pre-  
15 scribed by law for executions issued against property pursuant to a judg-  
16 ment, and is entitled to the same fees as provided for executions issued  
17 against property pursuant to a judgment. The fees of the sheriff shall be  
18 added to and collected as a part of the warrant liability.

19 “(3) In the discretion of the department a warrant under this section may  
20 be directed to any agent authorized by the department to collect taxes, and  
21 in the execution of the warrant the agent has all of the powers conferred  
22 by law upon sheriffs, but is entitled to no fee or compensation in excess of  
23 actual expenses paid in the performance of such duty.

24 “(4) Until a warrant issued under this section is satisfied in full, the de-  
25 partment has the same remedies to enforce the claim for taxes against the  
26 taxpayer **or for amounts payable by the transferee** as if the state had  
27 recovered judgment against the taxpayer for the amount of the tax **or**  
28 **against the transferee for the amount payable under ORS 311.695.**

29 “**SECTION 30.** If House Bill 2693 becomes law and House Bill 3261 does  
30 not become law, section 24 of this 2011 Act is amended to read:

1       “**Sec. 24.** (1) The amendments to ORS 305.612, 311.356, 311.666, 311.668,  
2 311.670, 311.672, 311.676, 311.679, 311.681, 311.684, 311.686, 311.688, 311.689,  
3 311.691, 311.693, 311.695, 311.700, 311.701, 314.430 and 410.422 by sections 1 to  
4 4, 6 to 18 [*and 20 to 22*], **20, 21 and 28** of this 2011 Act apply to property tax  
5 years beginning on or after July 1, 2011.

6       “(2) The amendments to ORS 311.674 by section 5 of this 2011 Act apply  
7 to interest that accrues on taxes advanced to counties for tax-deferred prop-  
8 erty for property tax years beginning on or after July 1, 2011.

9       “(3) A claim for an initial year of deferral, or for continued deferral, un-  
10 der ORS 311.666 to 311.701 may not be filed on or after April 16, 2021, and  
11 deferral may not be granted for a property tax year beginning after July 1,  
12 2021.

13       “**SECTION 31.** If House Bill 3261 becomes law, section 24 of this 2011  
14 Act is amended to read:

15       “**Sec. 24.** (1) The amendments to ORS 305.612, 311.356, 311.666, 311.668,  
16 311.670, 311.672, 311.676, 311.679, 311.681, 311.684, 311.686, 311.688, 311.689,  
17 311.691, 311.693, 311.695, 311.700, 311.701, 314.430 and 410.422 by sections 1 to  
18 4, 6 to 18 [*and 20 to 22*], **20, 21 and 29** of this 2011 Act apply to property tax  
19 years beginning on or after July 1, 2011.

20       “(2) The amendments to ORS 311.674 by section 5 of this 2011 Act apply  
21 to interest that accrues on taxes advanced to counties for tax-deferred prop-  
22 erty for property tax years beginning on or after July 1, 2011.

23       “(3) A claim for an initial year of deferral, or for continued deferral, un-  
24 der ORS 311.666 to 311.701 may not be filed on or after April 16, 2021, and  
25 deferral may not be granted for a property tax year beginning after July 1,  
26 2021.”.

27       In line 12, delete “25” and insert “32”.

28