

**76TH OREGON LEGISLATIVE ASSEMBLY
2012 Regular Session
STAFF MEASURE SUMMARY
HOUSE REVENUE COMMITTEE**

**MEASURE: HB 4066
CARRIER:**

**REVENUE:
FISCAL:**

Action:

Vote:

Yeas:

Nays:

Exc.:

Prepared By: Paul Warner, Economist

Meeting Dates: February 8, 2012

WHAT THE BILL DOES: States that communication property for the purposes of central assessment does not include data transmission services provided through a contractual arrangement with a person that transmits the data through tangible property that the person owns or controls. Applies definition to property tax years beginning July 1, 2009. Establishes refund process for property owners that would now become exempt from central assessment under the bill.

ISSUES DISCUSSED:

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EFFECT OF COMMITTEE AMENDMENTS:

BACKGROUND: "Communications" companies have been centrally assessed by Oregon's Department of Revenue since the time of regulated telephone monopolies. Central assessment affects only the entity doing the assessment, not the recipient of the revenue raised from the property. However, current statute includes intangible property in the calculation of taxable centrally assessed property. This is not case for property that is locally assessed.

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