

**PROPOSED AMENDMENTS TO
HOUSE BILL 4079**

1 In line 2 of the printed bill, after “programs;” insert “amending ORS
2 184.484 and section 2, chapter 199, Oregon Laws 2011;”.

3 Delete lines 4 through 7 and insert:

4 **“SECTION 1.** ORS 184.484 is amended to read:

5 “184.484. (1) For each statute authorizing a tax expenditure that has a
6 purpose connected to economic development and is listed in subsection (2)
7 of this section, the state agency charged with certifying or otherwise ad-
8 ministering the tax expenditure shall submit a report to the Oregon Depart-
9 ment of Administrative Services. If no agency is authorized by statute, or if
10 the statute does not provide for certification or administration of the tax
11 expenditure, the Department of Revenue shall submit the report.

12 “(2) This section applies to ORS 285C.175, 285C.309, 285C.362, 307.123,
13 307.455, 307.462, **315.141, 315.326, 315.331, 315.336, 315.341,** 315.507, 315.514,
14 **316.116,** 316.698, 316.778, 317.124, 317.391 and 317.394 and to ORS 315.354 ex-
15 cept as applicable in ORS 469B.145 (2)(a)(L) or (N).

16 “(3) The following information, if it is already available in an existing
17 database maintained by the agency, must be included in the report required
18 under this section:

19 “(a) The name of each taxpayer approved for the allowance of a tax ex-
20 penditure.

21 “(b) The address of each taxpayer.

22 “(c) The total amount of credit against tax liability, reduction in taxable

1 income or exemption from property taxation granted to each taxpayer.

2 “(d) Specific outcomes or results required by the tax expenditure program
3 and information about whether the taxpayer meets those requirements. This
4 information shall be based on data already collected and analyzed by the
5 agency in the course of administering the tax expenditure. Statistics must
6 be accompanied by a description of the methodology employed in their gen-
7 eration.

8 “(e) An explanation of the agency’s certification decision for each tax-
9 payer, if applicable.

10 “(f) Any additional information submitted by the taxpayer and relied upon
11 by the agency in its certification determination.

12 “(g) Any other information that agency personnel deem valuable as pro-
13 viding context for the information described in this subsection.

14 “(4) The information reported under subsection (3) of this section may not
15 include proprietary information or information that is exempt from disclo-
16 sure under ORS 192.410 to 192.505 or 314.835.

17 “(5) No later than September 30 of each year, agencies described in sub-
18 section (1) of this section shall submit to the Oregon Department of Admin-
19 istrative Services the information required under subsection (3) of this
20 section as applicable to applications for allowance of tax expenditures ap-
21 proved by the agency during the agency fiscal year ending during the current
22 calendar year. The information shall then be posted on the Oregon trans-
23 parency website required under ORS 184.483 no later than December 31 of
24 the same year.

25 “(6) The information described in this section that is available on the
26 Oregon transparency website must be accessible in the format and manner
27 required by the Oregon Department of Administrative Services.

28 “(7) The information described in this section shall be furnished to the
29 Oregon transparency website by posting reports and providing links to ex-
30 isting information systems applications in accordance with standards estab-

1 lished by the Oregon Department of Administrative Services.

2 **“SECTION 2.** Section 2, chapter 199, Oregon Laws 2011, is amended to
3 read:

4 **“Sec. 2.** [*Section 1 of this 2011 Act*] **ORS 184.484** applies to:

5 “(1) Applications for tax expenditures pursuant to ORS 307.123, **315.141,**
6 **315.326, 315.331, 315.336, 315.341,** 315.354, **316.116,** 316.778 and 317.391 that
7 are approved or certified by state agencies in agency fiscal years ending on
8 or after June 30, 2011.

9 “(2) Applications for tax expenditures pursuant to ORS 285C.175, 285C.309,
10 285C.362, 315.507 and 317.124 that are approved on or after June 30, 2011.

11 “(3) Applications for tax expenditures pursuant to ORS 307.455, 307.462,
12 315.514, 316.698 and 317.394 that are approved or certified by state agencies
13 in agency fiscal years ending on or after June 30, 2013.”.

14 In line 8, delete “2” and insert “3”.

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