

**77TH OREGON LEGISLATIVE ASSEMBLY  
2013 REGULAR SESSION  
STAFF MEASURE SUMMARY  
HOUSE REVENUE COMMITTEE**

**MEASURE:** HB 3276-2  
**CARRIER:**

**REVENUE:** May have revenue impact; statement not yet issued

**FISCAL:** May have fiscal impact; statement not yet issued

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**Action:**

**Vote:**

**Yeas:**

**Nays:**

**Exc.:**

**Prepared By:** Christine Broniak, Economist

**Meeting Dates:** 3/26

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**WHAT THE BILL DOES:** Exempts certain property of port from property taxation for tax years beginning on or after July 1, 2012. Provides for a refund without interest of taxes for the tax year beginning July 1 2012 upon filing of an application with the county assessor. Waives these taxes if they have not been paid.

**ISSUES DISCUSSED:**

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**EFFECT OF COMMITTEE AMENDMENTS:** Exempts from property taxation property of a port with a Governor-appointed board of commissioners in a county with a population less than 450,000 that is used by a person pursuant to an agreement to provide common carrier rail freight service to shippers.

**BACKGROUND:** The measure would exempt from property taxation property owned by the Oregon International Port of Coos Bay but held or used by a common carrier rail freight service provider. The amendment makes the measure more narrowly applicable than the original version of the bill.