

**77TH OREGON LEGISLATIVE ASSEMBLY
2013 REGULAR SESSION
STAFF MEASURE SUMMARY
SENATE FINANCE AND REVENUE COMMITTEE**

MEASURE: SB 549-1
CARRIER:

REVENUE: Revenue impact statement issued

FISCAL: May have fiscal impact; statement not yet issued

Action:

Vote:

Yeas:

Nays:

Exc.:

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Meeting Dates: 3/4, 4/1

WHAT THE BILL DOES: Extends sunset for tax exemption for federal land used by recreation facility operators under permit. Applies retroactively beginning with property tax year beginning on July 1, 2012. Provides for refund for property tax year beginning on July 1, 2012. Requires application with assessor along with \$200 filing fee to receive refund for the 2012-13 tax year's property tax payments.

ISSUES DISCUSSED:

- Fees paid to the Forest Service and 25% return to counties

EFFECT OF COMMITTEE AMENDMENTS: Sets sunset to July 1, 2024.

BACKGROUND: Federal land operating as a recreation facility under a federal permit has been exempt from taxation beginning in 1975. In 2001, SB 329 extended the 2002 sunset date to tax years beginning on July 1, 2012.