

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

**MEASURE:** SB 546  
**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:** 4/3

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**WHAT THE BILL DOES:** Removes the requirement that a company have 95 percent of Oregon property value in data centers and the remaining property in offices, warehouses, or operation centers of data centers in order to be locally assessed. Applies only to companies that have entered into an enterprise zone agreement on or after January 1, 2013.

**ISSUES DISCUSSED:**

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**EFFECT OF COMMITTEE AMENDMENTS:**

**BACKGROUND:** Companies that have entered into a written tax abatement agreement under an enterprise zone or a rural enterprise zone for data centers are not centrally assessed. Central assessment involves the inclusion of intangible property which often results in a higher assessed value than locally assessed property.