

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

**MEASURE: HB 3276-3
CARRIER:**

REVENUE: Revenue impact statement issued.

FISCAL: Minimal Fiscal Impact

Action:

Vote:

Yeas:

Nays:

Exc.:

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Meeting Dates: 3/26, 4/22

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:

- Economic development
- Volume of goods moved over rail line versus through trucking

EFFECT OF COMMITTEE AMENDMENTS: Replaces measure. 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. Adds a 10-year sunset for the property tax year beginning July 1, 2023.

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. Coos Bay is the only port affected by the measure's language.