

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

**MEASURE:** SB 549 A  
**CARRIER:**

**REVENUE:** Revenue impact statement issued

**FISCAL:** Minimal fiscal impact

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**Action:**

**Vote:**

**Yeas:**

**Nays:**

**Exc.:**

**Prepared By:** Christine Broniak, Economist

**Meeting Dates:** 5/15

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**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. Sets sunset to July 1, 2024.

**ISSUES DISCUSSED:**

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**EFFECT OF COMMITTEE AMENDMENTS:**

**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.