

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

MEASURE: HB 3276 A
CARRIER:

REVENUE: Revenue impact statement issued.

FISCAL: Minimal Fiscal Impact.

Action:

Vote:

Yeas:

Nays:

Exc.:

Prepared By: Christine Broniak, Economist

Meeting Dates: 5/15

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. 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.

ISSUES DISCUSSED:

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EFFECT OF COMMITTEE AMENDMENTS:

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.