

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

MEASURE: SB 549
CARRIER:

REVENUE: May have revenue impact; statement not yet issued

FISCAL: May have fiscal impact; statement not yet issued

Action:

Vote:

Yeas:

Nays:

Exc.:

Prepared By: Christine Broniak, Economist

Meeting Dates: 3/4

WHAT THE BILL DOES: Eliminates 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:

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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 1981. In 2001, SB 329 extended the 2002 sunset date to tax years beginning on July 1, 2012.