

D R A F T

SUMMARY

Creates excise tax on wild bird feed. Directs revenues from tax to conservation programs.

Establishes Wild Bird Conservation Fund. Continuously appropriates moneys in fund to State Department of Fish and Wildlife for wild bird conservation purposes.

Applies to wild bird feed distributed for retail sale on or after January 1, 2014, and before January 1, 2022.

Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

1
2 Relating to wild bird feed excise tax; appropriating money; prescribing an
3 effective date; and providing for revenue raising that requires approval
4 by a three-fifths majority.

5 **Be It Enacted by the People of the State of Oregon:**

6 **SECTION 1. Sections 2 to 4 of this 2013 Act shall be known and may**
7 **be cited as the Wild Bird Conservation Act.**

8 **SECTION 2. As used in sections 2 to 4 of this 2013 Act:**

9 (1) **“Initial distributor” means a person named as the manufacturer**
10 **or distributor on the label required under ORS 633.026.**

11 (2) **“Wild bird feed” has the meaning given that term in ORS 633.006.**

12 **SECTION 3. (1) Except as provided in subsection (2) of this section,**
13 **an excise tax at the rate of five cents per pound shall be imposed on**
14 **wild bird feed distributed in or into this state, to be paid by the initial**
15 **distributor.**

16 (2)(a) **A person other than the initial distributor may assume li-**
17 **ability for the tax imposed under this section.**

1 (b) No tax is due on wild bird feed that is used as an ingredient in
2 the manufacture of commercial feed that is registered with the State
3 Department of Agriculture under ORS 633.015.

4 (3) If the initial distributor has paid a registration fee under ORS
5 633.015 for the year in an amount greater than \$25, credit shall be al-
6 lowed in the amount of the fee paid against the tax otherwise imposed
7 under this section.

8 (4) The State Department of Agriculture shall establish by rule
9 procedures for collecting the tax imposed under this section.

10 **SECTION 4.** (1) Each initial distributor subject to the tax imposed
11 under section 3 of this 2013 Act shall:

12 (a) No later than the last day of January each year, provide the
13 State Department of Agriculture with an annual statement specifying
14 the number of pounds of wild bird feed that the initial distributor
15 distributed in Oregon the preceding year and pay to the State De-
16 partment of Agriculture the tax imposed under section 3 of this 2013
17 Act.

18 (b) Maintain records relating to the initial distributor's determi-
19 nation of the number of pounds described in paragraph (a) of this
20 subsection for examination by the State Department of Agriculture for
21 the purpose of verifying the number of pounds distributed by the ini-
22 tial distributor in Oregon.

23 (2) The State Department of Agriculture may not disclose records
24 of an initial distributor obtained by the department pursuant to sub-
25 section (1) of this section.

26 (3)(a) The State Department of Agriculture may collect a penalty
27 for a delinquent payment of the tax imposed under section 3 of this
28 2013 Act if an initial distributor has failed to make full payment before
29 the 60th day after the payment is due. All penalties collected under
30 this subsection shall be deposited into the Wild Bird Conservation
31 Fund established under section 5 of this 2013 Act.

1 (b) An initial distributor shall continue to owe to the department
2 any unpaid tax imposed under section 3 of this 2013 Act and any unpaid
3 penalty under this subsection. Before taking any action or procedure
4 against a person owing the tax, the department shall forward a written
5 notice to the person, by certified mail at the last known address of the
6 person as shown on the records of the department, advising of the
7 amount owing. The notice shall give the person 20 days from the
8 mailing date to pay the amount owing or to present written or oral
9 information or argument as to why the person believes the tax is not
10 owing. If, after such period, the department is of the opinion that the
11 tax is owing, the department may initiate actions or procedures to
12 collect the amount due.

13 SECTION 5. The Wild Bird Conservation Fund is established in the
14 State Treasury, separate and distinct from the General Fund. Interest
15 earned by the Wild Bird Conservation Fund shall be credited to the
16 fund. Moneys in the fund are continuously appropriated to the State
17 Department of Fish and Wildlife for the purpose of:

18 (1) Funding wild bird conservation programs and projects that are
19 supported pursuant to ORS 496.390, related to urban and nonurban
20 landscapes and consistent with the “Oregon Conservation Strategy”
21 adopted by the State Fish and Wildlife Commission and published by
22 the State Department of Fish and Wildlife in September of 2006.

23 (2) Implementing actions under the “Oregon Conservation
24 Strategy” that are related to wild birds, including but not limited to
25 habitat restoration, outreach programs and materials, monitoring
26 priority wild bird species, reporting on conservation strategies and
27 species and engaging new and diverse collaborators in wild bird con-
28 servation efforts.

29 (3) Establishing and maintaining a full-time equivalent avian con-
30 servation coordinator position within the State Department of Fish
31 and Wildlife.

1 **SECTION 6.** (1) The Oregon Wild Bird Conservation oversight com-
2 mittee is established for the purpose of making recommendations to
3 the State Department of Fish and Wildlife for the implementation of
4 sections 2 to 4 this 2013 Act and providing evaluation reports to the
5 Legislative Assembly.

6 (2) The committee will consist of seven members appointed by the
7 State Fish and Wildlife Director and will be selected to represent
8 Oregon’s geographic diversity, both rural and urban communities and
9 a range of perspectives including avian conservation and education
10 expertise, wild bird feed retail business experience, rural conservation
11 experience, environmental justice and urban conservation experience.

12 (3) Members of the committee are volunteers and not entitled to
13 compensation.

14 (4) The committee shall:

15 (a) Provide advice and recommendations on the following:

16 (A) Project opportunities consistent with the “Oregon Conservation
17 Strategy”;

18 (B) Matching funding opportunities;

19 (C) Collaborative conservation efforts with local communities,
20 businesses, land owners, other government agencies and nonprofit or-
21 ganizations; and

22 (D) Engaging with new, diverse and underserved audiences in avian
23 conservation efforts; and

24 (b) Monitor and evaluate the success of projects in relation to pro-
25 tection of wild bird species and the implementation of the “Oregon
26 Conservation Strategy.”

27 (5) The committee shall meet twice annually.

28 (6) The committee shall report to a committee of the Legislative
29 Assembly on agriculture and natural resources on or before December
30 1, 2018, regarding implementation of this 2013 Act.

31 **SECTION 7.** After the payment of administrative and enforcement

1 **expenses, the balance of moneys received by the State Department of**
2 **Agriculture under sections 3 and 4 of this 2013 Act shall be transferred**
3 **to the Wild Bird Conservation Fund established under section 5 of this**
4 **2013 Act.**

5 **SECTION 8. Sections 2 to 4 of this 2013 Act apply to wild bird feed**
6 **distributed for retail sale on or after January 1, 2014, and before Jan-**
7 **uary 1, 2022.**

8 **SECTION 9. This 2013 Act takes effect on the 91st day after the date**
9 **on which the 2013 regular session of the Seventy-seventh Legislative**
10 **Assembly adjourns sine die.**

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