

**REVENUE IMPACT OF  
PROPOSED LEGISLATION**  
Seventy-Seventh Oregon Legislative  
Assembly  
2013 Regular Session  
Legislative Revenue Office

Bill Number: SB 549 A  
Revenue Area: Property Tax  
Economist: Christine Broniak  
Date: 4/3/2013

*Only Impacts on Original or Engrossed  
Versions are Considered Official*

**Measure Description:**

The measure would extend the sunset for the property tax exemption for owners of recreation facilities operating under permits on federal land to the property tax year beginning July 1, 2024.

**Revenue Impact (in \$Millions):**

	2013-15	2015-17	2017-19
Counties and Local Taxing Districts	-\$1.0	-\$1.0	-\$1.1
Schools	-\$0.6	-\$0.7	-\$0.7
<b>Total</b>	<b>-\$1.6</b>	<b>-\$1.7</b>	<b>-\$1.8</b>

**Impact Explanation:** The exemption applies to the land under recreation facilities operated on federal property. This land has not been assessed, but estimates of value have been made based on communications with the Forest Service on the facilities, locations, and permit fees of permit holders.

**Creates, Extends, or Expands Tax Expenditure:** Yes  No

The policy purpose of this measure is to acknowledge the fees paid by permit holders to the Forest Service, 25 percent of which is returned to counties. It is also to avoid the administrative difficulty of valuing federal land with restrictions on land use.