

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

**MEASURE: SB 549 - A
CARRIER: Rep. Conger**

REVENUE: Revenue Impact Statement Issued

FISCAL: Minimal Fiscal Impact

Action: Do Pass

Vote: 9-0-0

Yeas: Bailey, Bentz, Berger, Conger, Davis, Gelser, Read, Vega Pederson, Barnhart

Nays: 0

Exc.: 0

Prepared By: Christine Broniak, Economist

Meeting Dates: 5/15

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:

- Sunset
- Ownership of the land remains public; it is only being used by a lease

EFFECT OF COMMITTEE AMENDMENTS: No 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.