

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

**MEASURE: HB 3276 - A  
CARRIER: Sen. Roblan**

**REVENUE:** Revenue Impact Statement Issued.

**FISCAL:** Minimal fiscal impact.

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**Action:** Do Pass the A-Eng. Bill.

**Vote:** 5-0-0

**Yeas:** Ferrioli, George, Hass, Rosenbaum, Burdick

**Nays:** 0

**Exc.:** 0

**Prepared By:** Christine Broniak, Economist

**Meeting Dates:** 5/15, 5/20

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**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:**

- Coos Bay Rail Link
- Economic growth in rural Oregon

**EFFECT OF COMMITTEE AMENDMENTS:** No 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.