

# House Bill 2496

Introduced and printed pursuant to House Rule 12.00. Pre-session filed (at the request of House Interim Committee on Revenue)

## SUMMARY

The following summary is not prepared by the sponsors of the measure and is not a part of the body thereof subject to consideration by the Legislative Assembly. It is an editor's brief statement of the essential features of the measure **as introduced**.

Extends period of applicability of emergency communications tax.

## A BILL FOR AN ACT

1  
2 Relating to emergency communications taxes; amending section 4, chapter 5, Oregon Laws 2002  
3 (first special session); and providing for revenue raising that requires approval by a three-fifths  
4 majority.

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

6 **SECTION 1.** Section 4, chapter 5, Oregon Laws 2002 (first special session), as amended by sec-  
7 tion 1, chapter 4, Oregon Laws 2002 (third special session), and section 1, chapter 629, Oregon Laws  
8 2007, is amended to read:

9 **Sec. 4.** (1) Taxes imposed under ORS [401.792] **403.200** apply to subscriber bills issued on or af-  
10 ter January 1, 2002, and before January 1, [2014] **2020**.

11 (2) Taxes imposed under ORS [401.792] **403.200** on or after January 1, 2002, and before May 13,  
12 2002, are due and payable by the subscriber to the provider on or before 20 days after the first day  
13 of the month following May 13, 2002. Taxes that are not paid by the subscriber to the provider  
14 within the time required shall bear interest at the rate established under ORS 305.220 for each  
15 month, or fraction of a month, from the date that is 20 days after the first day of the month fol-  
16 lowing May 13, 2002, until paid.

17 (3) Unless previously remitted, taxes that are paid to the provider under subsection (2) of this  
18 section shall be remitted by the provider to the Department of Revenue at the time and in the same  
19 manner as taxes imposed under ORS [401.792] **403.200** for the first month following May 13, 2002,  
20 are remitted to the department.

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**NOTE:** Matter in **boldfaced** type in an amended section is new; matter [*italic and bracketed*] is existing law to be omitted. New sections are in **boldfaced** type.