

Enrolled
House Bill 2735

Sponsored by Representative BERGER (for Northwest Food Processors Association)

CHAPTER

AN ACT

Relating to exemption from property taxation for food processing equipment; amending section 7, chapter 637, Oregon Laws 2005, and section 2, chapter 656, Oregon Laws 2011; and prescribing an effective date.

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

SECTION 1. Section 7, chapter 637, Oregon Laws 2005, as amended by section 1, chapter 656, Oregon Laws 2011, is amended to read:

Sec. 7. Property may not qualify for a first year of exemption under ORS 307.455 for a tax year beginning on or after July 1, [2013] **2020**.

SECTION 2. Section 2, chapter 656, Oregon Laws 2011, is amended to read:

Sec. 2. (1) A food processor may apply for exemption under ORS 307.455 for the tax year beginning on July 1, [2011] **2013**, by submitting to the Department of Revenue on or before December 31, [2011] **2013**, the application and information required under ORS 307.455 (2)(a) accompanied by the late filing fee required under ORS 307.455 (2)(b).

(2) If tax on the exempt value has not been paid, the tax and any interest are abated.

(3) If tax on the exempt value has been paid, the tax collector shall notify the governing body of the county of the refund required under ORS 307.455. Upon receipt of notice from the tax collector, the governing body shall cause a refund of the tax and any fee and interest paid to be made from the refund reserve account, if the county has established a refund reserve account under ORS 311.807, or from the unsegregated tax collections account described in ORS 311.385. The refund under this subsection shall be made without interest. The county assessor and tax collector shall make the necessary corrections in the records of their offices.

SECTION 3. **This 2013 Act takes effect on the 91st day after the date on which the 2013 regular session of the Seventy-seventh Legislative Assembly adjourns sine die.**

Passed by House March 20, 2013

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Ramona J. Line, Chief Clerk of House

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Tina Kotek, Speaker of House

Passed by Senate May 14, 2013

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Peter Courtney, President of Senate

Received by Governor:

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Approved:

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John Kitzhaber, Governor

Filed in Office of Secretary of State:

.....M,....., 2013

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Kate Brown, Secretary of State