

**B-Engrossed**  
**House Bill 3317**

Ordered by the House July 7  
Including House Amendments dated April 5 and July 7

Sponsored by Representative READ; Representatives BAILEY, BARKER, BOONE, BUCKLEY, DOHERTY, FREDERICK, GALLEGOS, GELSER, GOMBERG, GORSEK, GREENLICK, HOLVEY, HOYLE, HUFFMAN, JENSON, KENY-GUYER, KOMP, KRIEGER, LIVELY, MATTHEWS, NATHANSON, PARRISH, VEGA PEDERSON, WEIDNER, WILLIAMSON, WITT, Senators STARR, THOMSEN (at the request of Oregon Chapters of Association of Public Safety Communications Officials/National Emergency Number Association (APCO/NENA), Association of Oregon Counties (AOC), League of Oregon Cities (LOC), Special Districts Association of Oregon (SDAO), Oregon State Firefighters Council (OSFFC), Oregon Fire District Directors Association (OFDDA), Oregon Fire Chiefs Association (OFCA), Oregon Volunteer Firefighters Association (OVFA), Oregon State Sheriffs Association (OSSA), Oregon Association Chiefs of Police (OACP), American Federation of State, County and Municipal Employees (AFSCME))

**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.

Extends period of applicability of emergency communications tax. [*For purposes of collection of tax, requires Department of Revenue to undertake enhanced enforcement and collection activities, with emphasis on collection by providers of tax owed on prepaid and Voice over Internet Protocol services. Directs department to report to Legislative Assembly regarding enhanced enforcement and collection activities.*]

[*Increases percentage of revenues from tax paid to department for administrative costs. Applies to calendar quarters ending on or after effective date of Act.*]

Takes effect on 91st day following adjournment sine die.

**A BILL FOR AN ACT**

1  
2 Relating to emergency communications taxes; amending section 4, chapter 5, Oregon Laws 2002  
3 (first special session); prescribing an effective date; and providing for revenue raising that re-  
4 quires approval by a three-fifths 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  
10 after January 1, 2002, and before January 1, [2014] **2022**.

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

**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.

1 *to the department.]*

2 **SECTION 2. This 2013 Act takes effect on the 91st day after the date on which the 2013**  
3 **regular session of the Seventy-seventh Legislative Assembly adjourns sine die.**

4

---