

HB 4055	Defines VOIP, and prepaid telecommunication service.	Sec 2 (1)
	Specifies that DOR establishes policies and procedures to collect tax on prepaid and VOIP Provider collect	Sec 2 (2)
	DOR report quarterly on collections starting Sept. 2014	Sec 3 (1)
	DOR report quarterly on providers deficiencies starting Feb. 2015	Sec 3 (2)
	Reporting requirements are repealed on the 2017 session	Sec 4
	DOR is allowed 3/4 % for administration.	Sec 5 (1) (a)
	Reference USC	Sec 6 (1)
HB 4080	Defines consumer, Seller and retail transactions	Sec 1 (6)
	Defines prepaid wireless communication services	Sec 1 (16)
	Defines retail transaction of prepaid telecommunication service.	Sec 1 (20)
	Defines Seller of prepaid telecommunication service.	Sec 1 (21)
	Subscriber does not include prepaid service	Sec 1 (22)
	Defines wireless communication services	Sec 1 (26)
	non liability of sellers or providers	Sec 2 (2)
	imposes a 75 cents tax on each retail transaction	Sec 3 (1)
	Consumer liability for the tax, provider and seller collect	Sec 3 (2,3)
	Tax shall be separately stated on invoice	Sec 3 (4)
	Seller collects on location sales or based on consumer address, or associated to Oregon.	Sec 3 (5)(a,b,c)
	Only tax on prepaid. No other 911 taxes	Sec 3 (6)
	Sellers file quarterly and keep 3% for their collection costs.	Sec 4
	Sellers keep 2% for their collection costs after Oct 2015 (sec 14).	Sec 5
	Refunds	Sec 6
	Allows DOR to audit sellers as it does income tax.	Sec 7,8,9
Net revenue to generate \$1 million in 13-15, \$1.9 million in 15-17	sec 12 (2(a,b))	
DOR estimates and forecasts for the two biennia	Sec 12 (4)	
Adjust tax for one year (2016) by increments of 5 cents to recapture lost revenue.	Sec 12 (3)	
Caps DOR at 3/4 %	sec 13	
Appropriation language for DOR	Sec 15	