

**78TH OREGON LEGISLATIVE ASSEMBLY
2014 REGULAR SESSION
STAFF MEASURE SUMMARY
HOUSE REVENUE COMMITTEE**

MEASURE: HB 4106
CARRIER:

REVENUE: May have revenue impact, statement not yet issued.

FISCAL: May have fiscal impact, statement not yet issued.

Action:

Vote:

Yeas:

Nays:

Exc.:

Prepared By: Christine Broniak, Economist

Meeting Dates: 2/6

WHAT THE BILL DOES: Exempts from property taxation real and personal property of history museum, natural history museum or science museum that is land on which museum is situated or that is used in conjunction with public displays, used to educate public, used to sell goods related to displays or educational purpose of museum, used to sell goods and services providing refreshment to public while visiting museum or used as theater for presentations about history or science. Denies exemption if real or personal property used in sales of goods or services is leased to for-profit entity. Provides that history museum, natural history museum or science museum may not be deprived of exemption solely because primary funding is from governmental entities. Applies to property tax years beginning on or after July 1, 2014.

ISSUES DISCUSSED:

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EFFECT OF COMMITTEE AMENDMENTS:

BACKGROUND: Museums currently receive a tax exemption under the charitable, literary, and scientific organizations property tax exemption for providing a charitable gift to the public. Portions of the premises that are used for cafeterias, coffee shops, gift shops, or theaters have been considered tax exempt. In recent times, some of these have been removed from the exemption. This measure would make these businesses exempt, but not for those leased by outside for-profit entities.

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