

House Bill 4080

Sponsored by Representative BERGER; Senators JOHNSON, WINTERS (Pre-session filed.)

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**.

Establishes procedures for collecting emergency communications tax imposed on consumers of prepaid wireless telecommunications service. Directs Department of Revenue to calculate amount of net revenue generated by tax on prepaid wireless telecommunications service and provides for incremental increases in rate of tax if net revenue does not meet certain projected amounts.

First applies to telecommunications service provided on or after July 1, 2014.

Limits biennial expenditures from fees, moneys or other revenues, including Miscellaneous Receipts and certain federal reimbursements, but excluding lottery funds and other federal funds, collected or received by department.

Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

1
2 Relating to emergency communications taxes; creating new provisions; amending ORS 403.105,
3 403.110, 403.200, 403.210, 403.215, 403.220, 403.225, 403.230 and 403.240 and section 4, chapter 5,
4 Oregon Laws 2002 (first special session); limiting expenditures; and prescribing an effective date.

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

6 **SECTION 1.** ORS 403.105 is amended to read:

7 403.105. As used in ORS 305.823 and 403.105 to 403.250, unless the context requires otherwise:

8 (1) "Account" means the Emergency Communications Account.

9 (2) "Automatic location identification" means a component or capability of enhanced 9-1-1 tele-
10 phone service that provides automatic display in the designated public safety answering point of
11 geographic information about the location of the instrument used to originate an incoming 9-1-1 call.

12 (3) "Automatic number identification" means a component or capability of enhanced 9-1-1 tele-
13 phone service that provides automatic display in the designated public safety answering point of a
14 telephone number associated with the access line from which an incoming 9-1-1 call originates.

15 (4) "Call-back number" means a telephone number used by a primary public safety answering
16 point to contact the location from which an incoming 9-1-1 call originates.

17 (5) "Central office" means a utility that houses the switching and trunking equipment serving
18 telephones in a defined area.

19 **(6) "Consumer" means a person that purchases prepaid wireless telecommunications**
20 **service in a retail transaction.**

21 [(6)] (7) "Department" means the Department of Revenue.

22 [(7)] (8) "Emergency call" means a telephone request that results from a situation in which
23 prompt service is essential to preserve human life or property.

24 [(8)] (9) "Emergency response location identifier" means a component or capability of enhanced
25 9-1-1 telephone service that identifies a specific emergency response location.

26 [(9)] (10) "Enhanced 9-1-1 telephone service" means 9-1-1 telephone service consisting of a net-
27 work, database and on-premises equipment that provides automatic display in the designated public

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 safety answering point of a telephone number and geographic information about the location of the
 2 instrument used to originate an incoming 9-1-1 call when the call is received.

3 [(10)] (11) “Exchange access services” means:

4 (a) Telephone exchange access lines or channels that provide local access by a **consumer or**
 5 subscriber in this state to the local telecommunications network to effect the transfer of informa-
 6 tion; and

7 (b) Unless a separate tariff rate is charged therefor, any facility or service provided in con-
 8 nection with the services described in paragraph (a) of this subsection.

9 [(11)] (12) “Governing body” means the board of county commissioners of a county, city council
 10 of a city, other governing body of a city or county, board of directors of a special district or a 9-1-1
 11 jurisdiction.

12 [(12)] (13) “Key telephone system” means a type of multiline telephone system designed to pro-
 13 vide exchange access services through shared exchange access lines or channels that typically ap-
 14 pears to offer direct line termination on a particular instrument.

15 [(13)] (14) “Local government” has the meaning given that term in ORS 190.710.

16 [(14)] (15) “Multiline telephone system” means a communications system, including network,
 17 premises-based, PBX, hybrid and key telephone systems, that offers two or more telephone exchange
 18 access lines and consists of a common control unit, instruments, control hardware and software and
 19 adjunct systems installed at a subscriber’s premises to support the 9-1-1 emergency reporting system.

20 (16) **“Prepaid wireless telecommunications service” means wireless telecommunications**
 21 **service that must be paid for in advance and that is sold in predetermined units or dollars.**

22 [(15)] (17) “Provider” means a utility or other vendor or supplier of telecommunications service
 23 or equipment that provides telecommunications with access to the 9-1-1 emergency reporting system
 24 through local exchange service, cellular service or other wired or wireless means.

25 [(16)] (18) “Public or private safety agency” means any unit of state or local government, a
 26 special-purpose district or a private firm that provides or has authority to provide fire-fighting, po-
 27 lice, ambulance or emergency medical services.

28 [(17)] (19) “Public safety answering point” means a 24-hour communications facility established
 29 as an answering location for 9-1-1 calls originating within a given service area. A “primary public
 30 safety answering point” receives all calls directly from the public. A “secondary public safety an-
 31 swering point” only receives calls from a primary public safety answering point on a transfer or
 32 relay basis.

33 (20) **“Retail transaction” means the purchase of prepaid wireless telecommunications**
 34 **service from a seller for any purpose other than resale.**

35 (21) **“Seller” means a person that sells prepaid wireless telecommunications service to a**
 36 **consumer.**

37 [(18)] (22) “Subscriber” means a person [who] **that** has telecommunication access to the 9-1-1
 38 emergency reporting system through local exchange service, cellular service or other wired or
 39 wireless means. **“Subscriber” does not include a person that uses prepaid wireless telecom-**
 40 **munications service.**

41 [(19)] (23) “TTY” means a telephone-typewriter used by an individual with a hearing or speech
 42 impairment to communicate with another device or individual.

43 [(20)] (24) “Utility” means a utility, as defined in ORS 759.005, a telecommunications carrier, as
 44 defined in ORS 133.721, a municipality or any provider of exchange access services.

45 [(21)] (25) “Vendor” means a person providing telephone customer premises equipment or

1 equipment specific to the operation of enhanced 9-1-1 telephone service.

2 **(26) “Wireless telecommunications service” means commercial mobile radio service, as**
 3 **defined in 47 C.F.R. 20.3.**

4 [(22)] **(27)** “9-1-1 emergency reporting system” means a telephone service that provides the users
 5 of a public telephone system the ability to reach a primary public safety answering point by calling
 6 9-1-1.

7 [(23)] **(28)** “9-1-1 jurisdiction” means:

8 (a) An entity created under ORS chapter 190;

9 (b) A county service district established under ORS chapter 451 to provide an emergency com-
 10 munications system;

11 (c) An emergency communications district created under ORS 403.300 to 403.380; or

12 (d) A group of public or private safety agencies who have agreed in writing to jointly plan the
 13 installation, maintenance, operation or improvement of a 9-1-1 emergency reporting system.

14 [(24)] **(29)** “9-1-1 service area” means the geographical area that contains the entire central of-
 15 fice serving area from which the primary public safety answering point will have the capability to
 16 answer calls placed to 9-1-1.

17 **SECTION 2.** ORS 403.110 is amended to read:

18 403.110. (1) A provider or a 9-1-1 jurisdiction or the employees or agents of a provider or a 9-1-1
 19 jurisdiction may be held civilly liable for the installation, performance, provision or maintenance of
 20 a 9-1-1 emergency reporting system or enhanced 9-1-1 telephone service if the provider or the 9-1-1
 21 jurisdiction or the employees or agents of the provider or the 9-1-1 jurisdiction act with willful or
 22 wanton conduct. This section does not affect any liability a 9-1-1 jurisdiction may have for operator
 23 or operator-supervisor negligence in receiving calls from the public and dispatching emergency ser-
 24 vices to the public.

25 **(2) A provider or seller is not liable for damages that result from providing or failing to**
 26 **provide access to the 9-1-1 emergency reporting system or from identifying or failing to**
 27 **identify the telephone number, address, location or name associated with any person or de-**
 28 **vice accessing or attempting to access the 9-1-1 emergency reporting system.**

29 **SECTION 3.** ORS 403.200 is amended to read:

30 403.200. (1) There is imposed on each **consumer or** paying retail subscriber who has [*telecom-*
 31 *munication services*] **telecommunications service** with access to the 9-1-1 emergency reporting
 32 system a tax equal to 75 cents per month **or, for prepaid wireless telecommunications service,**
 33 **75 cents per retail transaction. The tax shall be adjusted as provided in section 12 of this 2014**
 34 **Act.** The tax must be applied on a telecommunications circuit designated for a particular **consumer**
 35 **or** subscriber. One **consumer or** subscriber line must be counted for each circuit that is capable
 36 of generating usage on the line side of the switched network regardless of the quantity or ownership
 37 of customer premises equipment connected to each circuit. For providers of central office based
 38 services, the tax must be applied to each line that has unrestricted connection to the switched net-
 39 work. Those central office based service lines that have restricted connection to the switched net-
 40 work must be charged based on software design in the central office that restricts the number of
 41 station calls to and from the network. For cellular, wireless or other radio common carriers, the tax
 42 applies **to a subscriber** on a per instrument basis and only if the subscriber’s place of primary use,
 43 as defined [*and determined*] under 4 U.S.C. [116 to 126] **124**, is within this state.

44 (2) The **consumer or** subscriber is liable for the tax imposed by this section.

45 (3) The amounts of tax collected by the provider **or seller** are considered as payment by the

1 **consumer or** subscriber for that amount of tax.

2 (4) **The tax imposed under this section, as it applies to prepaid wireless telecommuni-**
 3 **cations service, shall be collected by the seller from the consumer with respect to each retail**
 4 **transaction occurring in this state. The amount of the tax shall be separately stated on an**
 5 **invoice, receipt or other similar document that the seller provides to the consumer, or shall**
 6 **be otherwise disclosed to the consumer.**

7 (5) **For purposes of this section, a retail transaction:**

8 (a) **Occurs in this state if it is made in person by a consumer at a business location of**
 9 **the seller;**

10 (b) **If not made in person by a consumer at a business location of the seller, occurs in**
 11 **this state if the consumer’s shipping address, payment instrument billing address, or other**
 12 **address provided by the consumer for purposes of the transaction, is in this state; or**

13 (c) **If insufficient information exists to determine whether paragraph (a) or (b) of this**
 14 **subsection is accurate, occurs in this state if the consumer’s prepaid wireless telephone**
 15 **number is associated with an Oregon location.**

16 (6) **The tax imposed under this section is the only funding obligation imposed upon pre-**
 17 **paid wireless telecommunications service for the 9-1-1 emergency reporting system, and no**
 18 **other tax, fee or the like may be imposed upon any provider, seller or consumer for purposes**
 19 **of the 9-1-1 emergency reporting system.**

20 [(4)] (7) Any return made by the provider **or seller** collecting the tax must be accepted by the
 21 Department of Revenue as evidence of payments by the **consumer or** subscriber of amounts of tax
 22 so indicated upon the return.

23 **SECTION 4.** ORS 403.215 is amended to read:

24 403.215. (1) The provider **or seller** is responsible for collecting the tax under ORS 403.200 and
 25 shall file a return with the Department of Revenue on or before the last day of the month following
 26 the end of each calendar quarter, reporting the amount of tax due for access to the 9-1-1 emergency
 27 reporting system during the quarter. The department shall prescribe the form of the return required
 28 by this section and ORS 403.210. The rules of the department must require that returns be made
 29 under penalties for false swearing.

30 (2) When a return of the tax is required under ORS 403.210 or subsection (1) of this section, the
 31 provider **or seller** required to make the return shall remit the tax due to the department at the time
 32 fixed for filing the return.

33 (3) A provider **or seller** described in subsection (1) of this section may elect to pay the tax based
 34 on either of the following:

35 (a) The amount of tax actually collected during the quarter; or

36 (b) The net amount of tax billed during the quarter. The net amount billed equals the gross
 37 amount of tax billed less adjustments for uncollectible accounts, refunds, incorrect billings and other
 38 appropriate adjustments.

39 (4) Once a provider **or seller** has made an election under subsection (3) of this section, the
 40 provider **or seller** may not change the method of payment and reporting unless the provider **or**
 41 **seller** first obtains the permission of the department.

42 (5) **For the purpose of compensating sellers for expenses incurred in collecting the tax**
 43 **imposed under ORS 403.200, each seller is permitted to deduct and retain three percent of**
 44 **the amount of taxes that are collected by the seller from all retail transactions conducted**
 45 **by the seller in this state.**

SECTION 5. ORS 403.215, as amended by section 4 of this 2014 Act, is amended to read:

403.215. (1) The provider or seller is responsible for collecting the tax under ORS 403.200 and shall file a return with the Department of Revenue on or before the last day of the month following the end of each calendar quarter, reporting the amount of tax due for access to the 9-1-1 emergency reporting system during the quarter. The department shall prescribe the form of the return required by this section and ORS 403.210. The rules of the department must require that returns be made under penalties for false swearing.

(2) When a return of the tax is required under ORS 403.210 or subsection (1) of this section, the provider or seller required to make the return shall remit the tax due to the department at the time fixed for filing the return.

(3) A provider or seller described in subsection (1) of this section may elect to pay the tax based on either of the following:

(a) The amount of tax actually collected during the quarter; or

(b) The net amount of tax billed during the quarter. The net amount billed equals the gross amount of tax billed less adjustments for uncollectible accounts, refunds, incorrect billings and other appropriate adjustments.

(4) Once a provider or seller has made an election under subsection (3) of this section, the provider or seller may not change the method of payment and reporting unless the provider or seller first obtains the permission of the department.

(5) For the purpose of compensating sellers for expenses incurred in collecting the tax imposed under ORS 403.200, each seller is permitted to deduct and retain *[three]* **two** percent of the amount of taxes that are collected by the seller from all retail transactions conducted by the seller in this state.

SECTION 6. ORS 403.220 is amended to read:

403.220. (1) If the amount paid by the provider **or seller** to the Department of Revenue under ORS 403.215 exceeds the amount of tax payable, the department shall refund the amount of the excess with interest thereon at the rate established under ORS 305.220 for each month or fraction of a month from the date of payment of the excess until the date of the refund. The department may not make a refund to a provider **or seller** who fails to claim the refund within two years after the due date for filing of the return with respect to which the claim for refund relates.

(2) A **consumer or** subscriber's exclusive remedy in a dispute involving tax liability is to file a claim with the department.

SECTION 7. ORS 403.210 is amended to read:

403.210. Every provider **or seller** responsible for the collection of the tax imposed by ORS 403.200 to 403.230 shall keep records, render statements, make returns and comply with rules adopted by the Department of Revenue with respect to the tax. Whenever in the judgment of the department it is necessary, the department may require the provider, **seller, consumer** or subscriber, by notice served upon that person by first-class mail, to make returns, render statements or keep records sufficient to show whether there is tax liability under ORS 403.200 to 403.230.

SECTION 8. ORS 403.225 is amended to read:

403.225. (1) Every provider **or seller** required to collect the tax imposed by ORS 403.200 to 403.230 is deemed to hold the same in trust for the State of Oregon and for the payment thereof to the Department of Revenue in the manner and at the time provided by ORS 403.215.

(2) If the provider **or seller** required to collect the tax fails to remit any amount deemed to be held in trust for the State of Oregon or if the **consumer or** subscriber fails to pay the tax, the de-

1 partment may enforce collection by the issuance of a distraint warrant for the collection of the de-
 2 linquent amount and all penalties, interest and collection charges accrued thereon. The warrant is
 3 issued and proceeded upon in the same manner and has the same force and effect as is prescribed
 4 with respect to warrants for the collection of delinquent income taxes.

5 **SECTION 9.** ORS 403.230 is amended to read:

6 403.230. (1) Unless the context requires otherwise, the provisions of ORS chapters 305, 314 and
 7 316 as to the audit and examination of reports and returns, determination of deficiencies, assess-
 8 ments, claims for refunds, penalties, interest, jeopardy assessments, warrants, conferences and ap-
 9 peals to the Oregon Tax Court, and procedures relating thereto, apply to ORS 403.200 to 403.230 the
 10 same as if the tax were a tax imposed upon or measured by net income. The provisions apply to the
 11 **consumer or** subscriber liable for the tax and to the provider **or seller** required to collect the tax.
 12 As to any amount collected and required to be remitted to the Department of Revenue, the tax is
 13 considered a tax upon the provider **or seller** required to collect the tax and that provider **or seller**
 14 is considered a taxpayer.

15 (2) Notwithstanding ORS 314.835 and 314.840, the Department of Revenue may disclose infor-
 16 mation received under ORS 403.200 to 403.230 to the Public Utility Commission to carry out the
 17 provisions of chapter 290, Oregon Laws 1987.

18 (3) The Public Utility Commission may disclose information obtained pursuant to chapter 290,
 19 Oregon Laws 1987, to the Department of Revenue to administer the tax imposed under ORS 403.200
 20 to 403.230.

21 **SECTION 10.** Section 4, chapter 5, Oregon Laws 2002 (first special session), as amended by
 22 section 1, chapter 4, Oregon Laws 2002 (third special session), section 1, chapter 629, Oregon Laws
 23 2007, and section 1, chapter 749, Oregon Laws 2013, is amended to read:

24 **Sec. 4.** Taxes imposed under ORS 403.200 apply to subscriber bills issued on or after January
 25 1, 2002, and before January 1, 2022, **and to retail transactions made on or after July 1, 2014,**
 26 **and before January 1, 2022.**

27 **SECTION 11.** Section 12 of this 2014 Act is added to and made a part of ORS 403.200 to
 28 403.230.

29 **SECTION 12.** (1) As used in this section, “net revenue” means revenue received by the
 30 Department of Revenue from the tax imposed by ORS 403.200 on prepaid wireless telecom-
 31 munications service, less the costs of the department incurred for the administration of ORS
 32 403.200 to 403.230, as applicable to prepaid wireless telecommunications service.

33 (2) It is the intent of the Legislative Assembly that the tax imposed by ORS 403.200 on
 34 prepaid wireless telecommunications service:

35 (a) Generate at least \$1 million in net revenue during the 2013-2015 biennium; and

36 (b) Generate at least \$1.9 million in net revenue during the 2015-2017 biennium.

37 (3) Not later than October 1, 2015, the department shall determine the amount of revenue
 38 generated by the tax imposed by ORS 403.200 on prepaid wireless telecommunications service
 39 provided during the 2013-2015 biennium, including payments for prepaid wireless telecommu-
 40 nications service provided during the final calendar quarter of the biennium, and shall cal-
 41 culate the amount of net revenue generated by the tax during the 2013-2015 biennium. The
 42 department shall also calculate the projected net revenue from the tax for prepaid wireless
 43 telecommunications service provided in the 2015-2017 biennium.

44 (4) If the amount of the net revenue calculated by the department under subsection (3)
 45 of this section for the 2013-2015 biennium is less than \$1.5 million, the rate of tax imposed

1 **under ORS 403.200 on prepaid wireless telecommunications service provided after January 1,**
 2 **2016, and before January 1, 2017, shall be increased by the least amount, rounded to the next**
 3 **highest five-cent increment, that will generate revenue during the 2015-2017 biennium suffi-**
 4 **cient to compensate for:**

5 (a) **The amount by which the net revenue for the 2013-2015 biennium is less than \$1**
 6 **million; and**

7 (b) **The amount by which the projected net revenue for the 2015-2017 biennium is less**
 8 **than \$1.9 million.**

9 (5) **The adjustment required in subsection (4) of this section shall be calculated by the**
 10 **department based upon the estimated number of consumers liable for the tax at the close**
 11 **of the biennium.**

12 **SECTION 13.** ORS 403.240 is amended to read:

13 403.240. (1) The Office of Emergency Management shall distribute quarterly the entire amount
 14 of the moneys in the Emergency Communications Account. The office shall pay the following
 15 amounts from the account:

16 (a) Administrative costs incurred during the preceding calendar quarter by the Department of
 17 Revenue in carrying out ORS 403.200 to 403.230 in an amount that does not exceed [*one-half*]
 18 **three-quarters** of one percent of the amount in the account on the date of distribution, or actual
 19 expenses incurred by the department, whichever is less.

20 (b) Administrative costs to be incurred during the calendar quarter by the Office of Emergency
 21 Management in carrying out its duties under ORS 305.823 and 403.105 to 403.250. The amount to be
 22 paid under this paragraph may not exceed four percent of the amount in the account on the date
 23 of distribution, and, on or before the next date of distribution, the office shall repay to the account
 24 any amount received under this paragraph that exceeds the actual expenses incurred by the office
 25 in the quarter.

26 (2) The office may:

27 (a) Provide funding for the Oregon Emergency Response System in an amount that does not
 28 exceed 15 percent of the legislatively approved budget for the Oregon Emergency Response System
 29 subject to availability of funds within the limit for administrative costs in subsection (1)(b) of this
 30 section.

31 (b) Prescribe the manner in which funding is provided to the Oregon Emergency Response Sys-
 32 tem under this subsection.

33 (3) The office shall use funds in the Enhanced 9-1-1 Subaccount to pay for costs incurred during
 34 the preceding calendar quarter for enhanced 9-1-1 telephone service established pursuant to ORS
 35 403.115. The office may not disburse funds in the Enhanced 9-1-1 Subaccount to a 9-1-1 jurisdiction
 36 that does not have an approved final plan as required in section 7, chapter 743, Oregon Laws 1991.
 37 The office shall make payments for reimbursement only after a reimbursement request has been
 38 submitted to the office in the manner prescribed by the office. Reimbursement requests for recurring
 39 and nonrecurring charges necessary to enable the 9-1-1 jurisdiction to comply with ORS 403.115
 40 must be submitted directly to the office. The costs reimbursable under this subsection are only those
 41 incurred for:

- 42 (a) Modification of central office switching and trunking equipment;
- 43 (b) Network development, operation and maintenance;
- 44 (c) Database development, operation and maintenance;
- 45 (d) On-premises equipment procurement, maintenance and replacement;

1 (e) Conversion of pay station telephones required by ORS 403.140;

2 (f) Collection of the tax imposed by ORS 403.200 to 403.230; and

3 (g) Addressing if the reimbursement request is consistent with rules adopted by the office.

4 (4) Subject to availability of funds, the office shall provide funding to 9-1-1 jurisdictions that
5 have enhanced 9-1-1 telephone service operational prior to December 31, 1991, based on cost infor-
6 mation provided in their final plan required in section 7, chapter 743, Oregon Laws 1991. The office
7 shall approve final plans submitted that meet the minimum requirements set forth in ORS 403.115
8 (2) and (4). The office shall limit funding for costs incurred prior to the preceding calendar quarter
9 to charges associated with database development, network and on-premises equipment that satisfies
10 the requirements of ORS 403.115 (2) and (4). The office shall prescribe the manner in which funding
11 is provided under this subsection.

12 (5) 9-1-1 jurisdictions may use funds distributed to the jurisdiction from any account described
13 in ORS 403.235 to repay loans from the Special Public Works Fund if the loans were used for pur-
14 poses that are allowable under ORS 403.105 to 403.250.

15 (6) The office shall retain amounts remaining in the Enhanced 9-1-1 Subaccount and may dis-
16 tribute the amounts in a subsequent quarter for those purposes set forth in subsections (3), (4) and
17 (5) of this section.

18 (7) The office shall review reimbursement requests for modification of central office switching
19 and trunking equipment, conversion of pay station telephones, and network development, operation
20 and maintenance costs necessary to comply with ORS 403.115 for the appropriateness of the costs
21 claimed. The office shall approve or disapprove the reimbursement requests.

22 (8) The office shall review reimbursement requests for database development, operation and
23 maintenance, and on-premises equipment procurement, maintenance and replacement costs necessary
24 to comply with ORS 403.115 for the appropriateness of the costs claimed.

25 (9) After all amounts under subsections (1) and (2) of this section and ORS 403.235 (2) have been
26 paid, the office shall allocate the balance of the Emergency Communications Account to cities on
27 a per capita basis and to counties on a per capita basis of each county's unincorporated area for
28 distribution directly to 9-1-1 jurisdictions as directed by the city or county. However, each county
29 must be credited a minimum of one percent of the balance of the account after the amounts under
30 subsections (1) and (2) of this section and ORS 403.235 (2) have been paid.

31 (10) 9-1-1 jurisdictions shall submit an accounting report to the office annually. The report must
32 be provided in the manner prescribed by the office and must include but not be limited to:

33 (a) Funds received and expended under subsection (9) of this section for the purposes of fulfilling
34 the requirements of ORS 403.115;

35 (b) Local funds received and expended for the purposes of fulfilling the requirements of ORS
36 403.115; and

37 (c) Local funds received and expended for the purposes of providing emergency communications
38 services.

39 **SECTION 14. (1) The amendments to ORS 403.105, 403.110, 403.200, 403.210, 403.215,**
40 **403.220, 403.225 and 403.230 by sections 1 to 4 and 6 to 9 of this 2014 Act apply to telecom-**
41 **munications service provided on or after July 1, 2014.**

42 **(2) The amendments to ORS 403.215 by section 5 of this 2014 Act apply to telecommuni-**
43 **cations service provided on or after October 1, 2015.**

44 **(3) The amendments to ORS 403.240 by section 13 of this 2014 Act apply to calendar**
45 **quarters ending on or after the effective date of this 2014 Act.**

1 **SECTION 15.** Notwithstanding any other law limiting expenditures, the amount of
2 \$_____ is established for the biennium beginning July 1, 2013, as the maximum limit for
3 payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts
4 and reimbursements from federal service agreements, but excluding lottery funds and federal
5 funds not described in this section, collected or received by the Department of Revenue, for
6 purposes of the administration of ORS 403.200 to 403.230 by the Business Division of the De-
7 partment of Revenue.

8 **SECTION 16.** This 2014 Act takes effect on the 91st day after the date on which the 2014
9 regular session of the Seventy-seventh Legislative Assembly adjourns sine die.

10