

# Senate Bill 1533

Printed pursuant to Senate Interim Rule 213.28 by order of the President of the Senate in conformance with pre-session filing rules, indicating neither advocacy nor opposition on the part of the President (at the request of Senate Interim Committee on Finance and Revenue)

## 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**.

Directs Legislative Revenue Officer to conduct study of local government taxation of telecommunications service providers and propose method of taxation that taxes competitors uniformly and is acceptable to local governments. Requires Legislative Revenue Officer to submit report to Legislative Assembly no later than October 1, 2014.

Takes effect on 91st day following adjournment sine die.

## A BILL FOR AN ACT

1  
2 Relating to taxation of telecommunications services; and prescribing an effective date.

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

4 **SECTION 1. (1) The Legislative Revenue Officer shall conduct a study that:**

5 (a) Examines the current statutory scheme under ORS 221.505 to 221.515 pursuant to  
6 which a municipality may regulate and impose a privilege tax on telecommunications carriers; and  
7

8 (b) Analyzes alternative methods for local governments to tax telecommunications service  
9 providers, including, but not limited to, telecommunications utilities and competitive  
10 telecommunications providers as those terms are defined in ORS 759.005.

11 (2) The goal of the study is to propose a method for local governments to tax telecommu-  
12 nications service providers that:

13 (a) Imposes the tax on competing firms in a uniform manner; and

14 (b) Is acceptable to the local governments that impose and collect the tax.

15 (3) In conducting the study, the Legislative Revenue Officer shall consult with telecommu-  
16 nications service providers and local governments.

17 (4) The Legislative Revenue Officer shall prepare a report based on the findings of the  
18 study conducted pursuant to this section and submit the report in the manner provided in  
19 ORS 192.245 to an interim committee of the Legislative Assembly related to taxation no later  
20 than October 1, 2014.

21 **SECTION 2. Section 1 of this 2014 Act is repealed on January 2, 2017.**

22 **SECTION 3. This 2014 Act takes effect on the 91st day after the date on which the 2014  
23 regular session of the Seventy-seventh Legislative Assembly adjourns sine die.**

24

---

**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.