

Seventy-Eighth Oregon Legislative Assembly - 2015 Regular Session
PRELIMINARY STAFF MEASURE SUMMARY
House Committee On Revenue

MEASURE: HB 2148

Fiscal: No Fiscal Impact
Revenue: Revenue impact issued

Action Date:

Action:

Meeting Dates:

Prepared By: Christine Broniak, Economist

WHAT THE MEASURE DOES:

Exempts permanent improvements located on federal land held in trust for federal recognized Indian tribe or tribe member from state and local property taxes, fees, charges and assessments. Takes effect on 91st day following adjournment sine die.

ISSUES DISCUSSED:

EFFECT OF COMMITTEE AMENDMENT:

The A Engrossed version includes a clarification that permanent improvements are exempt from state and local fees, charges and assessments “related to property taxation.”

BACKGROUND:

Similar to state and local governments, tribal governments do not pay taxes. Local property tax does not apply on reservation or trust lands. Tribes that hold a portion of property “in fee” (not the same as “in trust”) are subject to property tax laws with a limited exemption for property being placed into trust.

Trust lands are lands held by the United States for the use or benefit of American Indian tribes. Portions of the trust lands are located in or near reservations and the tribes possess the authority to purchase land and to petition the federal government to hold it in trust.