

House Bill 2106

Introduced and printed pursuant to House Rule 12.00. Pre-session filed (at the request of House Interim Committee on 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**.

Reduces specified state tax expenditures in tax year by same percentage by which Oregon Department of Administrative Services and Governor reduce allotments to state agencies for same tax year.

A BILL FOR AN ACT

1
2 Relating to reduction of tax expenditures by percentage equal to total percentage of allotment re-
3 ductions.

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

5 **SECTION 1. Section 2 of this 2015 Act is added to and made a part of ORS 291.201 to**
6 **291.222.**

7 **SECTION 2. (1) Subject to subsection (3) of this section, if the Oregon Department of**
8 **Administrative Services, with the approval of the Governor, reduces the amount allotted to**
9 **state agencies in the manner provided in ORS 291.261, the amount of a state tax expenditure**
10 **that may be claimed by a taxpayer in a tax year is reduced in the manner described in sub-**
11 **section (2) of this section by the same percentage that allotments are reduced under ORS**
12 **291.261.**

13 **(2) A state tax expenditure is reduced under subsection (1) of this section for each tax**
14 **year by a percentage equal to the cumulative total percentage by which allotments are re-**
15 **duced under ORS 291.261 for the same tax year.**

16 **(3) Subsections (1) and (2) of this section:**

17 **(a) Apply to state tax expenditures described in ORS 171.072 (7), 285C.309, 286A.140,**
18 **314.778, 315.104, 315.119, 315.123, 315.138, 315.141, 315.164, 315.174, 315.204, 315.213, 315.237,**
19 **315.271, 315.272, 315.304, 315.326 (1), 315.336 (1), 315.341, 315.507, 315.514, 315.521, 315.533 (2),**
20 **315.610, 315.613, 315.616, 315.619, 315.622, 315.624, 315.675, 316.048, 316.056, 316.078, 316.079,**
21 **316.085, 316.087, 316.099, 316.102, 316.109, 316.116, 316.148, 316.157, 316.159, 316.680 (1)(b), (f) and**
22 **(g), 316.685, 316.690, 316.695 (1)(c) and (d), (3) and (7), 316.698, 316.699, 316.716, 316.739, 316.744,**
23 **316.758, 316.765, 316.777, 316.778, 316.795, 316.812, 316.832, 316.838, 316.846, 316.848, 316.852,**
24 **316.856, 317.080 (8), 317.092, 317.097, 317.115, 317.122 (1), 317.124, 317.147, 317.151, 317.152,**
25 **317.154, 317.386, 317.391, 317.394, 317.488, 461.560 and 734.835 and sections 6 and 9, chapter 826,**
26 **Oregon Laws 2005.**

27 **(b) Do not apply in the case of allotment reductions made in an even-numbered year**
28 **during the period beginning on October 1 and ending on December 31.**

29 **(4) If the amount of state tax expenditures that may be claimed by a taxpayer in a tax**
30 **year is reduced under this section, the Department of Revenue and the Oregon Business**

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 **Development Department shall each provide notice of the reduction on a website of the de-**
2 **partment.**

3 **SECTION 3. Section 2 of this 2015 Act applies to tax years beginning on or after January**
4 **1, 2016.**

5
