

House Bill 2271

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

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**.

Converts voluntary per-mile road usage charge program, limited to 5,000 motor vehicles, to mandatory program requiring persons operating certain high-mileage motor vehicles to pay per-mile road usage charge or flat annual road usage charge.

Becomes operative July 1, 2017.

Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

1
2 Relating to motor vehicles; creating new provisions; amending ORS 305.410, 319.280, 319.550, 319.665,
3 319.831, 319.883, 319.900, 319.905, 319.910, 319.920, 366.505 and 803.350; repealing ORS 319.890;
4 prescribing an effective date; and providing for revenue raising that requires approval by a
5 three-fifths majority.

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

7 **SECTION 1.** ORS 319.883 is amended to read:

8 319.883. As used in ORS 319.883 to 319.945:

9 (1) "Highway" has the meaning given that term in ORS 801.305.

10 (2) "Lessee" means a person that leases a motor vehicle that is required to be registered in
11 Oregon.

12 (3)(a) "Motor vehicle" has the meaning given that term in ORS 801.360.

13 (b) "Motor vehicle" does not mean a motor vehicle designed to travel with fewer than four
14 wheels in contact with the ground.

15 (4) "Registered owner" means a person, other than a vehicle dealer that holds a certificate is-
16 sued under ORS 822.020, that is required to register a motor vehicle in Oregon.

17 (5) "Subject vehicle" means a motor vehicle that [*is the subject of an application approved pur-*
18 *suant to ORS 319.890*] **has a rating, as determined under a method established pursuant to**
19 **ORS 319.900, of 55 miles per gallon of gasoline or above or 55 miles per gallon of gasoline**
20 **equivalent or above.**

21 **SECTION 2.** Section 3 of this 2015 Act is added to and made a part of ORS 319.883 to
22 **319.945.**

23 **SECTION 3.** (1) Notwithstanding ORS 319.885 and except as provided in subsection (2) of
24 **this section, in lieu of paying a per-mile road usage charge, a registered owner or lessee of**
25 **a subject vehicle may pay a flat annual road usage charge for use of the highways in Oregon**
26 **in an amount equal to the product of _____ cents multiplied by 35,000 miles.**

27 (2) **For-hire carriers as defined in ORS 825.005 may not opt to pay the flat annual road**
28 **usage charge described in subsection (1) of this section.**

29 **SECTION 4.** ORS 319.890 is repealed.

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.

SECTION 5. ORS 319.900 is amended to read:

319.900. (1) As used in this section, “open system” means an integrated system based on common standards and an operating system that has been made public so that components performing the same function can be readily substituted or provided by multiple providers.

(2)(a) The Department of Transportation, in consultation with the Road User Fee Task Force, shall establish the methods for:

(A) Identifying the motor vehicles that are subject vehicles; and

(B) Recording and reporting the number of miles that subject vehicles travel on highways.

(b) When taking action under this subsection, the department shall consider:

(A) The accuracy of the data collected;

(B) Privacy options for persons liable for the per-mile road usage charge;

(C) The security of the technology;

(D) The resistance of the technology to tampering;

(E) The ability to audit compliance; and

(F) Other relevant factors that the department deems important.

(c) The department shall establish at least one method of collecting and reporting the number of miles traveled by a subject vehicle that does not use vehicle location technology.

(d)(A) The department shall adopt standards for open system technology used in methods established under this subsection.

(B) In adopting standards pursuant to this paragraph, the department shall collaborate with agencies of the executive department as defined in ORS 174.112 to integrate information systems currently in use or planned for future use.

(3) The department shall provide the persons liable for the per-mile road usage charge the opportunity to select a method from among multiple options **for identifying a subject vehicle and** for collecting and reporting the metered use by a subject vehicle of the highways in Oregon.

SECTION 6. ORS 319.905 is amended to read:

319.905. The Department of Transportation shall provide by rule for the collection of the road usage charges imposed under ORS 319.885 **and section 3 of this 2015 Act**, including penalties and interest imposed on delinquent charges.

SECTION 7. ORS 319.910 is amended to read:

319.910. (1) The Department of Transportation shall establish by rule reporting periods for the road usage charges imposed under ORS 319.885 **and section 3 of this 2015 Act**.

(2) Reporting periods established under this section may vary according to the facts and circumstances applicable to classes of registered owners, lessees and subject vehicles.

(3) In establishing reporting periods, the department shall consider:

(a) The effort required by registered owners or lessees to report metered use and to pay the per-mile road usage charge;

(b) The amount of the per-mile road usage charge owed;

(c) The cost to the registered owner or lessee of reporting metered use and of paying the per-mile road usage charge;

(d) The administrative cost to the department; and

(e) Other relevant factors that the department deems important.

SECTION 8. ORS 319.920 is amended to read:

319.920. *[(1) On a date determined by the Department of Transportation under ORS 319.910, the registered owner or lessee of a subject vehicle shall report the metered use by the subject vehicle,*

1 rounded up to the next whole mile, and pay to the department the per-mile road usage charge due under
 2 ORS 319.885 for the reporting period.]

3 (1) As soon as applicable, a person shall notify the Department of Transportation of the
 4 following:

5 (a) That the person is the registered owner or lessee of a subject vehicle; and

6 (b)(A) Which method approved by the department under ORS 319.900 the person chooses
 7 for reporting the metered use by the subject vehicle of the highways in Oregon; or

8 (B) That the person opts to pay the flat annual road usage charge computed under sec-
 9 tion 3 of this 2015 Act.

10 (2) On a date determined by the department under ORS 319.910, the registered owner or
 11 lessee shall:

12 (a) Report the metered use by the subject vehicle, rounded up to the next whole mile,
 13 and pay to the department the per-mile road usage charge due under ORS 319.885 for the
 14 reporting period; or

15 (b) Pay the flat annual road usage charge computed under section 3 of this 2015 Act.

16 [(2)] (3) Unless a registered owner or lessee presents evidence in a manner approved by the
 17 department by rule that the subject vehicle has been driven outside this state, the department shall
 18 assume that all metered use reported represents miles driven by the subject vehicle on the highways
 19 in Oregon.

20 **SECTION 9.** ORS 319.550, as amended by section 16, chapter 781, Oregon Laws 2013, and sec-
 21 tion 4, chapter 13, Oregon Laws 2014, is amended to read:

22 319.550. (1) Except as provided in this section, a person may not use fuel in a motor vehicle in
 23 this state unless the person holds a valid user's license.

24 (2) A nonresident may use fuel in a motor vehicle not registered in Oregon for a period not
 25 exceeding 30 days without obtaining a user's license or the emblem issued under ORS 319.600, if, for
 26 all fuel used in a motor vehicle in this state, the nonresident pays to a seller, at the time of the sale,
 27 the tax provided in ORS 319.530.

28 (3) A user's license is not required for a person who uses fuel in a motor vehicle with a com-
 29 bined weight of 26,000 pounds or less if, for all fuel used in a motor vehicle in this state, the person
 30 pays to a seller, at the time of the sale, the tax provided in ORS 319.530.

31 (4)(a) A user's license is not required for a person who uses fuel as described in ORS 319.520 (7)
 32 in the vehicles specified in this subsection if the person pays to a seller, at the time of the sale, the
 33 tax provided in ORS 319.530.

34 (b) Paragraph (a) of this subsection applies to the following vehicles:

35 (A) Motor homes as defined in ORS 801.350.

36 (B) Recreational vehicles as defined in ORS 446.003.

37 (5) A user's license is not required for a person who uses fuel in a motor vehicle **that**:

38 (a) [*Metered use by which*] Is subject to the [*per-mile*] road usage charge imposed under ORS
 39 319.885 **or section 3 of this 2015 Act**; and

40 (b) [*That*] Also uses fuels subject to ORS 319.510 to 319.880.

41 (6) A user's license is not required for a person who uses fuel in a motor vehicle on which an
 42 emblem issued for the motor vehicle pursuant to section 2, chapter 13, Oregon Laws 2014, is dis-
 43 played.

44 **SECTION 10.** ORS 319.665, as amended by section 17, chapter 781, Oregon Laws 2013, is
 45 amended to read:

1 319.665. (1) The seller of fuel for use in a motor vehicle shall collect the tax provided by ORS
 2 319.530 at the time the fuel is sold, unless one of the following situations applies:

3 (a) The vehicle into which the seller delivers or places the fuel bears a valid permit or user's
 4 emblem issued by the Department of Transportation.

5 (b) The fuel is dispensed at a nonretail facility, in which case the seller shall collect any tax
 6 owed at the same time the seller collects the purchase price from the person to whom the fuel was
 7 dispensed at the nonretail facility. A seller is not required to collect the tax under this paragraph
 8 from a person who certifies to the seller that the use of the fuel is exempt from the tax imposed
 9 under ORS 319.530.

10 (c) A cardlock card is used for purchase of the fuel at an attended portion of a retail facility
 11 equipped with a cardlock card reader, in which case the cardlock card issuer licensed in this state
 12 is responsible for collecting and remitting the tax unless the person making the purchase certifies
 13 to the seller that the use of the fuel is exempt from the tax imposed under ORS 319.530.

14 (d) [*Metered use by*] The vehicle is subject to the [*per-mile*] road usage charge imposed under
 15 ORS 319.885 **or section 3 of this 2015 Act.**

16 (2) If a cardlock card is used for purchase of fuel at an attended portion of a retail facility
 17 equipped with a cardlock card reader, the seller at the retail facility may deduct fuel purchases
 18 made with a cardlock card from the seller's retail transactions if the seller provides the department
 19 with the following information:

20 (a) A monthly statement from a cardlock card issuer that details the cardlock card purchases
 21 at the retail facility; and

22 (b) A listing of cardlock card issuers and gallons of fuel purchased at the retail facility by the
 23 issuers' customers.

24 (3) The department shall supply each seller of fuel for use in a motor vehicle with a chart which
 25 sets forth the tax imposed on given quantities of fuel.

26 **SECTION 11.** ORS 319.831, as amended by section 18, chapter 781, Oregon Laws 2013, is
 27 amended to read:

28 319.831. (1) If a user obtains fuel for use in a motor vehicle in this state and pays the use fuel
 29 tax on the fuel obtained, the user may apply for a refund of that part of the use fuel tax paid which
 30 is applicable to use of the fuel to propel a motor vehicle:

31 (a) In another state, if the user pays to the other state an additional tax on the same fuel;

32 (b) Upon any road, thoroughfare or property in private ownership;

33 (c) Upon any road, thoroughfare or property, other than a state highway, county road or city
 34 street, for the removal of forest products, as defined in ORS 321.005, or the products of such forest
 35 products converted to a form other than logs at or near the harvesting site, or for the construction
 36 or maintenance of the road, thoroughfare or property, pursuant to a written agreement or permit
 37 authorizing the use, construction or maintenance of the road, thoroughfare or property, with or by:

38 (A) An agency of the United States;

39 (B) The State Board of Forestry;

40 (C) The State Forester; or

41 (D) A licensee of an agency named in subparagraph (A), (B) or (C) of this paragraph;

42 (d) By an agency of the United States or of this state or of any county, city or port of this state
 43 on any road, thoroughfare or property, other than a state highway, county road or city street;

44 (e) By any incorporated city or town of this state;

45 (f) By any county of this state or by any road assessment district formed under ORS 371.405 to

1 371.535;

2 (g) Upon any county road for the removal of forest products as defined in ORS 321.005, or the
 3 products of such forest products converted to a form other than logs at or near the harvesting site,
 4 if:

5 (A) Such use upon the county road is pursuant to a written agreement entered into with, or to
 6 a permit issued by, the State Board of Forestry, the State Forester or an agency of the United
 7 States, authorizing such user to use such road and requiring such user to pay for or to perform the
 8 construction or maintenance of the county road;

9 (B) The board, officer or agency that entered into the agreement or granted the permit, by
 10 contract with the county court or board of county commissioners, has assumed the responsibility for
 11 the construction or maintenance of such county road; and

12 (C) Copies of the agreements or permits required by subparagraphs (A) and (B) of this paragraph
 13 are filed with the Department of Transportation;

14 (h) By a school district or education service district of this state or the contractors of a school
 15 district or education service district, for those vehicles being used to transport students;

16 (i) By a rural fire protection district organized under the provisions of ORS chapter 478;

17 (j) By any district, as defined in ORS chapter 198, that is not otherwise specifically provided for
 18 in this section;

19 (k) By any state agency, as defined in ORS 240.855; or

20 (L) In [*metered*] use **of the highways in Oregon that is** subject to the [*per-mile*] road usage
 21 charge imposed under ORS 319.885 **or section 3 of this 2015 Act**, if the user has paid the charge.

22 (2) An application for a refund under subsection (1) of this section shall be filed with the de-
 23 partment within 15 months after the date the use fuel tax, for which a refund is claimed, is paid.

24 (3) The application for a refund provided by subsection (1) of this section shall include a signed
 25 statement by the applicant indicating the amount of fuel for which a refund is claimed, and the way
 26 in which the fuel was used which qualifies the applicant for a refund. If the fuel upon which the
 27 refund is claimed was obtained from a seller to whom the use fuel tax was paid, the application shall
 28 be supported by the invoices which cover the purchase of the fuel. If the applicant paid the use fuel
 29 tax directly to the department, the applicant shall indicate the source of the fuel and the date it
 30 was obtained.

31 (4) The department may require any person who applies for a refund provided by subsection (1)
 32 of this section to furnish a statement, under oath, giving the person's occupation, description of the
 33 machines or equipment in which the fuel was used, the place where used and such other information
 34 as the department may require.

35 (5) The department may provide by rule that a refund under subsection (1)(L) of this section be
 36 granted as a credit against future [*per-mile*] road usage charges incurred by the applicant under ORS
 37 319.885 **or section 3 of this 2015 Act**.

38 **SECTION 12.** ORS 319.280, as amended by section 19, chapter 781, Oregon Laws 2013, is
 39 amended to read:

40 319.280. (1) Any person who has paid any tax on motor vehicle fuel levied or directed to be paid
 41 by ORS 319.010 to 319.430 either directly by the collection of the tax by the vendor from the con-
 42 sumer, or indirectly by adding the amount of the tax to the price of the fuel and paid by the con-
 43 sumer, shall be reimbursed and repaid the amount of such tax paid, except as provided in ORS
 44 319.290 to 319.330, if such person has:

45 (a) Purchased and used such fuel for the purpose of operating or propelling a stationary gas

1 engine, a tractor or a motor boat, if the motor boat is used for commercial purposes at any time
2 during the period for which the refund is claimed;

3 (b) Purchased and used such fuel for cleaning or dyeing or other commercial use, except when
4 used in motor vehicles operated upon any highway;

5 (c) Purchased and exported such fuel from this state, in containers other than fuel supply tanks
6 of motor vehicles, provided that the person:

7 (A) Exports the motor vehicle fuel from this state to another state, territory or country, not
8 including a federally recognized Indian reservation located wholly or partially within the borders
9 of this state, where the motor vehicle fuel is unloaded; and

10 (B) Has a valid motor vehicle fuel dealer's license or its equivalent issued by the state, territory
11 or country to which the fuel is exported and where it is unloaded;

12 (d) Purchased and exported such fuel in the fuel supply tank of a motor vehicle and has used
13 such fuel to operate the vehicle upon the highways of another state, if the user has paid to the other
14 state a similar motor vehicle fuel tax on the same fuel, or has paid any other highway use tax the
15 rate for which is increased because such fuel was not purchased in, and the tax thereon paid, to
16 such state;

17 (e) Purchased and used such fuel for small engines that are not used to propel motor vehicles
18 on highways, including but not limited to those that power lawn mowers, leaf blowers, chain saws
19 and similar implements; or

20 (f) Purchased and used such fuel for operating a motor vehicle [*the metered use of which is*] **that**
21 **is** subject to the [*per-mile*] road usage charge imposed under ORS 319.885 **or section 3 of this 2015**
22 **Act**, if the person has paid the charge.

23 (2) When a motor vehicle with auxiliary equipment uses fuel and there is no auxiliary motor for
24 such equipment or separate tank for such a motor, a refund may be claimed and allowed as provided
25 by subsection (5) of this section, except as otherwise provided by this subsection, without the ne-
26 cessity of furnishing proof of the amount of fuel used in the operation of the auxiliary equipment.
27 The person claiming the refund may present to the Department of Transportation a statement of the
28 claim and be allowed a refund as follows:

29 (a) For fuel used in pumping aircraft fuel, motor vehicle fuel, fuel or heating oils or other pe-
30 troleum products by a power take-off unit on a delivery truck, refund shall be allowed claimant for
31 tax paid on fuel purchased at the rate of three-fourths of one gallon for each 1,000 gallons of pe-
32 troleum products delivered.

33 (b) For fuel used in operating a power take-off unit on a cement mixer truck or on a garbage
34 truck, claimant shall be allowed a refund of 25 percent of the tax paid on all fuel used in such a
35 truck.

36 (3) When a person purchases and uses motor vehicle fuel in a vehicle equipped with a power
37 take-off unit, a refund may be claimed for fuel used to operate the power take-off unit provided the
38 vehicle is equipped with a metering device approved by the department and designed to operate only
39 while the vehicle is stationary and the parking brake is engaged; the quantity of fuel measured by
40 the metering device shall be presumed to be the quantity of fuel consumed by the operation of the
41 power take-off unit.

42 (4)(a) The department may provide by rule that a refund under subsection (1)(f) of this section
43 be granted as a credit against future [*per-mile*] road usage charges incurred by the person under
44 ORS 319.885 **or section 3 of this 2015 Act**.

45 (b)(A) The department may provide by rule for refund thresholds that are met by aggregating

1 refund amounts or by estimating motor vehicle fuel tax refunds by vehicle type, at the option of the
2 person claiming the refund.

3 (B) If the person claiming the refund opts for an estimated refund based on vehicle type, the
4 requirement under subsection (5) of this section that the person claiming the refund *[must]* present
5 original invoices or reasonable facsimiles showing motor vehicle fuel purchases does not apply.

6 (5) Before any such refund may be granted, the person claiming such refund must present to the
7 department a statement, accompanied by the original invoices, or reasonable facsimiles approved by
8 the department, showing such purchases; provided that in lieu of original invoices or facsimiles, re-
9 funds submitted under subsection (1)(d) of this section shall be accompanied by information showing
10 source of the fuel used and evidence of payment of tax to the state in which the fuel was used. The
11 statement shall be made over the signature of the claimant, and shall state the total amount of such
12 fuel for which the claimant is entitled to be reimbursed under subsection (1) of this section. The
13 department upon the presentation of the statement and invoices or facsimiles, or other required
14 documents, shall cause to be repaid to the claimant from the taxes collected on motor vehicle fuel
15 such taxes so paid by the claimant.

16 **SECTION 13.** ORS 366.505, as amended by section 22, chapter 781, Oregon Laws 2013, is
17 amended to read:

18 366.505. (1) The State Highway Fund shall consist of:

19 (a) All moneys and revenues derived under and by virtue of the sale of bonds, the sale of which
20 is authorized by law and the proceeds thereof to be dedicated to highway purposes.

21 (b) All moneys and revenues accruing from the licensing of motor vehicles, operators and
22 chauffeurs.

23 (c) Moneys and revenues derived from any tax levied upon gasoline, distillate, liberty fuel or
24 other volatile and inflammable liquid fuels, except moneys and revenues described in ORS 184.642
25 (2)(a) that become part of the Department of Transportation Operating Fund.

26 (d) Moneys and revenues derived from the road usage charges imposed under ORS 319.885 **and**
27 **section 3 of this 2015 Act.**

28 (e) Moneys and revenues derived from or made available by the federal government for road
29 construction, maintenance or betterment purposes.

30 (f) All moneys and revenues received from all other sources which by law are allocated or ded-
31 icated for highway purposes.

32 (2) The State Highway Fund shall be deemed and held as a trust fund, separate and distinct from
33 the General Fund, and may be used only for the purposes authorized by law and is continually ap-
34 propriated for such purposes.

35 (3) Moneys in the State Highway Fund may be invested as provided in ORS 293.701 to 293.857.
36 All interest earnings on any of the funds designated in subsection (1) of this section shall be placed
37 to the credit of the highway fund.

38 **SECTION 14.** ORS 803.350 is amended to read:

39 803.350. *[This section establishes the requirements for qualification for registration.]* The Depart-
40 ment of Transportation *[shall]* **may** not issue registration to a vehicle if the requirements under this
41 section are not met. The department, in the absence of just cause for refusing to register a vehicle
42 upon application, shall assign a distinctive number or other distinctive means of identification and
43 shall issue registration for a vehicle if all of the following requirements are met:

44 (1) The applicant applies for and is granted title in the applicant's name at the same time the
45 person makes application for registration, or presents satisfactory evidence that title covering the

1 vehicle has been previously issued to the applicant.

2 (2) The applicant completes an application described under ORS 803.370. If the vehicle is a re-
3 constructed or assembled vehicle or a replica, the person must indicate that fact in the application
4 or be subject to ORS 803.225.

5 (3) The applicant pays the department the registration fee established under ORS 803.420 and
6 any applicable fees for issuance of registration plates.

7 (4) For motor vehicles, proof of compliance with pollution control equipment requirements is
8 provided to the department. Proof required to comply with this subsection is described under ORS
9 815.310. This subsection does not apply if the vehicle is exempt from the requirements for proof of
10 compliance under ORS 815.300.

11 (5) The applicant is domiciled in this state, as described in ORS 803.355, if required by ORS
12 803.360 to be domiciled in the state in order to register a vehicle. If the department has reason to
13 believe that the applicant is not domiciled in this state and is required to be in order to register a
14 vehicle, the department may require the person to submit proof of domicile. The department shall
15 determine by rule what constitutes proof of domicile.

16 (6) The applicant owns a vehicle that qualifies under ORS 803.360 (2) for registration in this
17 state, if the owner is not domiciled in this state and is not required by ORS 803.200, or any other
18 provision of law, to register the vehicle in this state.

19 (7) The applicant surrenders all evidence of any former registration or title as required by ORS
20 803.380.

21 (8)(a) Beginning with 2009 model year new motor vehicles, the applicant provides proof of com-
22 pliance with low emission motor vehicle standards adopted pursuant to ORS 468A.360. The depart-
23 ment shall determine by rule what constitutes proof of compliance with low emission motor vehicle
24 standards.

25 (b) The department shall determine by rule which new motor vehicles are exempt from the re-
26 quirements of this subsection. Any rules adopted pursuant to this paragraph shall be consistent with
27 the Environmental Quality Commission standards adopted pursuant to ORS 468A.360.

28 (c) For purposes of this subsection, "new motor vehicle" means a motor vehicle with 7,500 miles
29 or less on the odometer when the vehicle is initially registered under ORS 803.420 (1), 805.100 or
30 805.120.

31 (9) If required to do so by the department, the applicant provides the department with satisfac-
32 tory proof that the vehicle was designed to be operated on highways and meets equipment require-
33 ments imposed by statute or rule for the lawful operation of a vehicle on highways. The department
34 may adopt rules specifying the kinds of vehicles that are subject to this subsection and what con-
35 stitutes satisfactory proof under this subsection.

36 **(10) If applicable, the applicant provides proof that the applicant has notified the depart-**
37 **ment, pursuant to ORS 319.920, that metered use by the vehicle is subject to the per-mile**
38 **road usage charge imposed under ORS 319.885. The department shall determine by rule what**
39 **constitutes proof of notification.**

40 **SECTION 15.** ORS 305.410 is amended to read:

41 305.410. (1) Subject only to the provisions of ORS 305.445 relating to judicial review by the Su-
42 preme Court and to subsection (2) of this section, the tax court shall be the sole, exclusive and final
43 judicial authority for the hearing and determination of all questions of law and fact arising under
44 the tax laws of this state. For the purposes of this section, and except to the extent that they pre-
45 clude the imposition of other taxes, the following are not tax laws of this state:

- 1 (a) ORS chapter 577 relating to Oregon Beef Council contributions.
 2 (b) ORS 576.051 to 576.455 relating to commodity commission assessments.
 3 (c) ORS chapter 477 relating to fire protection assessments.
 4 (d) ORS chapters 731, 732, 733, 734, 737, 742, 743, 743A, 744, 746, 748 and 750 relating to insur-
 5 ance company fees and taxes.
 6 (e) ORS chapter 473 relating to liquor taxes.
 7 (f) ORS chapter 825 relating to motor carrier taxes.
 8 (g) ORS chapter 319 relating to motor vehicle and aircraft fuel taxes and the road usage charges
 9 imposed under ORS 319.885 **and section 3 of this 2015 Act.**
 10 (h) ORS title 59 relating to motor vehicle and motor vehicle operators' license fees and ORS title
 11 39 relating to boat licenses.
 12 (i) ORS chapter 578 relating to Oregon Wheat Commission assessments.
 13 (j) ORS chapter 462 relating to racing taxes.
 14 (k) ORS chapter 657 relating to unemployment insurance taxes.
 15 (L) ORS chapter 656 relating to workers' compensation contributions, assessments or fees.
 16 (m) ORS 311.420, 311.425, 311.455, 311.650, 311.655 and ORS chapter 312 relating to foreclosure
 17 of real and personal property tax liens.
 18 (n) Sections 15 to 22, 24 and 29, chapter 736, Oregon Laws 2003, relating to long term care fa-
 19 cility assessments.
- 20 (2) The tax court and the circuit courts shall have concurrent jurisdiction to try actions or suits
 21 to determine:
- 22 (a) The priority of property tax liens in relation to other liens.
 23 (b) The validity of any deed, conveyance, transfer or assignment of real or personal property
 24 under ORS 95.060 and 95.070 (1983 Replacement Part) or 95.200 to 95.310 where the Department of
 25 Revenue has or claims a lien or other interest in the property.
- 26 (3) Subject only to the provisions of ORS 305.445 relating to judicial review by the Supreme
 27 Court, the tax court shall be the sole, exclusive and final judicial authority for the hearing and de-
 28 termination of all questions of law and fact concerning the authorized uses of the proceeds of bonded
 29 indebtedness described in section 11 (11)(d), Article XI of the Oregon Constitution.
- 30 (4) Except as permitted under section 2, amended Article VII, Oregon Constitution, this section
 31 and ORS 305.445, no person shall contest, in any action, suit or proceeding in the circuit court or
 32 any other court, any matter within the jurisdiction of the tax court.
- 33 **SECTION 16. (1) Section 3 of this 2015 Act, the amendments to ORS 305.410, 319.280,**
 34 **319.550, 319.665, 319.831, 319.883, 319.900, 319.905, 319.910, 319.920, 366.505 and 803.350 by**
 35 **sections 1 and 5 to 15 of this 2015 Act and the repeal of ORS 319.890 by section 4 of this 2015**
 36 **Act become operative on July 1, 2017.**
- 37 **(2) The Department of Transportation may take any action before the operative date**
 38 **specified in subsection (1) of this section that is necessary to enable the department to ex-**
 39 **ercise, on and after the operative date specified in subsection (1) of this section, all the du-**
 40 **ties, functions and powers conferred on the department by section 3 of this 2015 Act, the**
 41 **amendments to ORS 305.410, 319.280, 319.550, 319.665, 319.831, 319.883, 319.900, 319.905, 319.910,**
 42 **319.920, 366.505 and 803.350 by sections 1 and 5 to 15 of this 2015 Act and the repeal of ORS**
 43 **319.890 by section 4 of this 2015 Act.**
- 44 **SECTION 17. Section 3 of this 2015 Act, the amendments to ORS 305.410, 319.280, 319.550,**
 45 **319.665, 319.831, 319.883, 319.900, 319.905, 319.910, 319.920, 366.505 and 803.350 by sections 1 and**

1 5 to 15 of this 2015 Act and the repeal of ORS 319.890 by section 4 of this 2015 Act apply to
2 motor vehicles with a model year of 2017 or later.

3 SECTION 18. This 2015 Act takes effect on the 91st day after the date on which the 2015
4 regular session of the Seventy-eighth Legislative Assembly adjourns sine die.

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