

A-Engrossed
House Bill 2486

Ordered by the House April 27
Including House Amendments dated April 27

Introduced and printed pursuant to House Rule 12.00. Pre-session filed (at the request of Governor John A. Kitzhaber, M.D., for Department of 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.

[Removes requirement that all urban renewal revenue be categorized as subject to the \$10 limitation per \$1,000 of real market value under Ballot Measure 5 (1990). Requires notice filed by urban renewal agency with county assessor to include ordinance or resolution of municipality governing body categorizing urban renewal revenue using Measure 5 categories.]

Removes statutory provisions relating to categorization of property tax revenue under **Ballot Measure 5 (1990)** that were held unconstitutional by Oregon courts.

Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

1
2 Relating to categorization of revenue for purposes of Ballot Measure 5 (1990); amending ORS
3 310.155; and prescribing an effective date.

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

5 **SECTION 1.** ORS 310.155 is amended to read:

6 310.155. (1) For purposes of ORS 310.150, taxes are levied or imposed to fund the public school
7 system if the taxes will be used exclusively for educational services, including support services,
8 provided by any unit of government, at any level from prekindergarten through post-graduate
9 training.

10 *[(2) Taxes on property levied or imposed by a unit of government whose principal function is to*
11 *provide educational services shall be considered to be dedicated to fund the public school system unless*
12 *the sole purpose of a particular, voter approved levy is for other than educational services or support*
13 *services as defined in this section.]*

14 *[(3) Taxes on property levied or imposed by a unit of government whose principal function is to*
15 *perform government operations other than educational services shall be considered to be dedicated to*
16 *fund the public school system only if the sole purpose of a particular, voter approved levy is for edu-*
17 *cational services or support services as defined in this section.]*

18 [(4)] (2) As used in this section[,]:

19 (a)(A) "Educational services" includes:

20 [(a)] (i) Establishment and maintenance of preschools, kindergartens, elementary schools, high
21 schools, community colleges and the public universities listed in ORS 352.002.

22 [(b)] (ii) Establishment and maintenance of career schools, adult education programs, evening
23 school programs and schools or facilities for persons with physical, mental or emotional disabilities.

24 (B) "Educational services" does not include community recreation programs, civic activ-
ities, public libraries, programs for custody or care of children or community welfare activ-

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 **ities if those programs or activities are provided to the general public and not for the benefit**
2 **of students or other participants in the programs and activities described in subparagraph**
3 **(A) of this paragraph.**

4 [(5)] (b) [As used in this section,] “Support services” includes clerical, administrative, profes-
5 sional and managerial services, property maintenance, transportation, counseling, training and other
6 services customarily performed in connection with the delivery of educational services.

7 [(6) “Educational services” does not include community recreation programs, civic activities, public
8 libraries, programs for custody or care of children or community welfare activities if those programs
9 or activities are provided to the general public and not for the benefit of students or other participants
10 in the programs and activities described in subsection (4) of this section.]

11 **SECTION 2. This 2015 Act takes effect on the 91st day after the date on which the 2015**
12 **regular session of the Seventy-eighth Legislative Assembly adjourns sine die.**

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