

House Bill 3295

Sponsored by Representatives HEARD, GORSEK; Representative OLSON

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**.

Authorizes county to provide for exemption from county property taxes imposed on land through which pipeline conveying liquefied natural gas is laid. Provides that owner of pipeline conveying liquefied natural gas may not claim exemption for land that owner owns through which pipeline is laid or for any other property.

Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

1
2 Relating to exemption from property taxation; and prescribing an effective date.

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

4 **SECTION 1. (1) A county may adopt an ordinance or resolution providing for an ex-**
5 **emption or partial exemption from the property taxes imposed by the county on land within**
6 **the county through which a pipeline conveying liquefied natural gas is laid.**

7 **(2) The owner of the pipeline conveying liquefied natural gas may not claim an exemption**
8 **under this section for land the owner owns through which the pipeline is laid or for any other**
9 **property.**

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

12

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.