

# A-Engrossed House Bill 5035

Ordered by the House June 15  
Including House Amendments dated June 15

Introduced and printed pursuant to House Rule 12.00. Pre-session filed (at the request of Oregon Department of Administrative Services)

## 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.

Appropriates moneys from General Fund to Department of Revenue for biennial expenses.  
Limits certain biennial expenditures from fees, moneys or other revenues, including Miscellaneous Receipts and federal service agreement reimbursements, but excluding lottery funds and other federal funds, collected or received by department.

**Appropriates moneys from General Fund to Emergency Board for allocation to department for Property Tax Division.**

Declares emergency, effective July 1, 2015.

## A BILL FOR AN ACT

Relating to the financial administration of the Department of Revenue; and declaring an emergency.

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

**SECTION 1.** There are appropriated to the Department of Revenue, for the biennium beginning July 1, 2015, out of the General Fund, the following amounts, for the following purposes:

- (1) Administration..... \$ 66,148,653
- (2) Property Tax Division..... \$ 12,245,989
- (3) Personal Tax and Compliance  
Division ..... \$ 67,083,250
- (4) Business Division..... \$ 19,664,379
- (5) Elderly Rental Assistance  
and Nonprofit Housing  
for Elderly Persons..... \$ 5,672,000
- (6) Senior Property Tax Deferral... \$ 373,841
- (7) Debt Service..... \$ 9,071,030

**SECTION 2.** Notwithstanding any other law limiting expenditures, the following amounts are established for the biennium beginning July 1, 2015, as the maximum limits for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts and reimbursements from federal service agreements, but excluding lottery funds and federal funds not described in this section, collected or received by the Department of Revenue, for the following purposes:

- (1) Administration..... \$ 12,570,956
- (2) Property Tax Division..... \$ 40,354,202
- (3) Personal Tax and Compliance

**Note: For budget, see 2015-2017 Biennial Budget**

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	Division .....	\$ 1,478,630
2	(4) Business Division.....	\$ 15,130,152
3	(5) Multistate Tax Commission .....	\$ 284,945
4	(6) Senior Property Tax Deferral...	\$ 31,175,099

5 **SECTION 3.** (1) In addition to and not in lieu of any other appropriation, there is appro-  
6 priated to the Emergency Board, for the biennium beginning July 1, 2015, out of the General  
7 Fund, the amount of \$1,836,836, to be allocated to Department of Revenue for the Property  
8 Tax Division.

9 (2) If any of the moneys appropriated by subsection (1) of this section are not allocated  
10 by the Emergency Board prior to December 1, 2016, the moneys remaining on that date be-  
11 come available for any purpose for which the Emergency Board lawfully may allocate funds.

12 **SECTION 4.** This 2015 Act being necessary for the immediate preservation of the public  
13 peace, health and safety, an emergency is declared to exist, and this 2015 Act takes effect  
14 July 1, 2015.

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