

**PROPOSED AMENDMENTS TO  
HOUSE BILL 2940**

1 On page 1 of the printed bill, delete lines 5 through 29 and delete pages  
2 2 and 3 and insert:

3 **SECTION 1.** ORS 184.484 is amended to read:

4 “184.484. (1) For each statute authorizing a tax expenditure that has a  
5 purpose connected to economic development and is listed in subsection (2)  
6 of this section, **the Department of Revenue and the Legislative Revenue**  
7 **Officer, after consultation with county assessors and** the state agency  
8 charged with certifying or otherwise administering the tax expenditure, shall  
9 submit a report to the Oregon Department of Administrative Services. [*If no*  
10 *agency is authorized by statute, or if the statute does not provide for certi-*  
11 *fication or administration of the tax expenditure, the Department of Revenue*  
12 *shall submit the report.*]

13 “(2) This section applies to:

14 “(a) ORS 285C.175, 285C.309, 285C.362, 307.123, 307.455, 307.462, 315.141,  
15 315.331, 315.336, 315.341, 315.507, 315.514, 315.533, 316.698, 316.778, 317.124,  
16 317.391 and 317.394.

17 “(b) Grants awarded under ORS 469B.256 in any tax year in which certi-  
18 fied renewable energy contributions are received as provided in ORS 315.326.

19 “(c) ORS 315.354 except as applicable in ORS 469B.145 (2)(a)(L) or (N).

20 “(d) ORS 316.116, if the allowed credit exceeds \$2,000.

21 “(3) The following information, if it is already available in an existing  
22 database maintained by the agency **charged with certifying or otherwise**

1 **administering the tax expenditure**, must be included in the report re-  
2 quired under this section:

3 “(a) The name of each taxpayer or applicant approved for the allowance  
4 of a tax expenditure or a grant award under ORS 469B.256.

5 “(b) The address of each taxpayer or applicant.

6 “(c) The total amount of credit against tax liability, reduction in taxable  
7 income or exemption from property taxation granted to each taxpayer or  
8 applicant.

9 “(d) Specific outcomes or results required by the tax expenditure program  
10 and information about whether the taxpayer or applicant meets those re-  
11 quirements. This information shall be based on data already collected and  
12 analyzed by the agency in the course of administering the tax expenditure.  
13 Statistics must be accompanied by a description of the methodology employed  
14 in their generation.

15 “(e) An explanation of the agency’s certification decision for each tax-  
16 payer or applicant, if applicable.

17 “(f) Any additional information submitted by the taxpayer or applicant  
18 and relied upon by the agency in its certification determination.

19 “(g) Any other information that **the Department of Revenue, the Leg-**  
20 **islative Revenue Officer or** agency personnel deem valuable as providing  
21 context for the information described in this subsection.

22 “(4)(a) **This subsection applies to property taxpayers that:**

23 “(A) **Are allowed property tax exemptions for property under ORS**  
24 **285C.170, 285C.175, 285C.362, 285C.409, 307.123, 307.455 or 307.462; and**

25 “(B) **Own, directly or indirectly, property in this state having in**  
26 **aggregate a real market value of \$10 million or more.**

27 “(b) **In addition to the information described in subsections (3) and**  
28 **(7) of this section, the Department of Revenue and the Legislative**  
29 **Revenue Officer, after consultation with county assessors and the**  
30 **state agency charged with certifying or otherwise administering the**

1 tax expenditure, shall submit the information described in paragraph  
2 (c) of this subsection to:

3 “(A) The Oregon Department of Administrative Services in each  
4 even-numbered year for posting on the Oregon transparency website,  
5 in the manner required under subsection (6) of this section; and

6 “(B) The Oregon Business Development Department, which shall  
7 report the information to the House and Senate committees related  
8 to revenue during each odd-numbered year regular session of the  
9 Legislative Assembly.

10 “(c) The information referred to in paragraph (b) of this subsection  
11 is:

12 “(A) The total value of property that the property taxpayer owns  
13 or controls in this state.

14 “(B) The total value of exempt property that the property taxpayer  
15 owns or controls in this state.

16 “(C) The total amount of property taxes that the property taxpayer  
17 did not pay each year because of the exemption.

18 “(D) The number, type and duration of jobs created in this state by  
19 the property taxpayer due to the exemptions listed in paragraph (a)(A)  
20 of this subsection and the state residency of new employees at the  
21 time of hire and for the six months immediately preceding hire.

22 “(E) The number, type and duration of jobs retained in this state  
23 by the property taxpayer due to the exemptions listed in paragraph  
24 (a)(A) of this subsection. For purposes of this subparagraph, if job  
25 creation is a requirement of the allowance of the property tax ex-  
26 emption, a retained job is a permanent job that has existed for at least  
27 three months prior to the beginning of the property tax year in which  
28 the property tax exemption is received by the property taxpayer and  
29 the duties of which have not been substantially changed as a result  
30 of changes in business due the property tax exemption.

1 “[4] (5) The information reported under [subsection (3)] **subsections (3)**  
2 **and (4)** of this section may not include proprietary information or informa-  
3 tion that is **confidential or** exempt from disclosure under ORS 192.410 to  
4 192.505 [or], 314.835 **or any other applicable statute or rule.**

5 “[5] (6) No later than September 30 of each year, [agencies described in  
6 subsection (1) of this section] **the Department of Revenue and the Legis-**  
7 **lative Revenue Officer** shall submit to the Oregon Department of Admin-  
8 istrative Services the information required under [subsection (3)]  
9 **subsections (3) and (4)** of this section as applicable to applications for al-  
10 lowance of tax expenditures approved [by the agency] during the [agency]  
11 **approving agency’s** fiscal year ending during the current calendar year.  
12 The information shall then be posted on the Oregon transparency website  
13 required under ORS 184.483 no later than December 31 of the same year.

14 “[6] (7) In addition to the information described in [subsection (3)] **sub-**  
15 **sections (3) and (4)** of this section, the Oregon Department of Administra-  
16 tive Services shall post on the Oregon transparency website copies of all  
17 reports that the department, the Department of Revenue or the Oregon  
18 Business Development Department receives from counties and other local  
19 governments relating to properties in enterprise zones that have received tax  
20 exemptions under ORS 285C.170, 285C.175 or 285C.409, or that are eligible for  
21 tax exemptions under ORS 285C.309, 315.507 or 317.124 by reason of being in  
22 an enterprise zone. The reports shall be submitted to the Oregon Department  
23 of Administrative Services in a manner and format prescribed by the de-  
24 partment.

25 “[7] (8) The information described in this section that is available on  
26 the Oregon transparency website must be accessible in the format and man-  
27 ner required by the Oregon Department of Administrative Services.

28 “[8] (9) The information described in this section shall be furnished to  
29 the Oregon transparency website by posting reports and providing links to  
30 existing information systems applications in accordance with standards es-

1 tablished by the Oregon Department of Administrative Services.

2 **“SECTION 2. The amendments to ORS 184.484 by section 1 of this**  
3 **2015 Act apply to property tax years beginning on or after July 1, 2016.**

4 **“SECTION 3. This 2015 Act takes effect on the 91st day after the**  
5 **date on which the 2015 regular session of the Seventy-eighth Legisla-**  
6 **tive Assembly adjourns sine die.”.**

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