HB 2075-4 (LC 2201) 5/13/15 (ASD/ps)

## PROPOSED AMENDMENTS TO HOUSE BILL 2075

- On page 1 of the printed bill, line 22, after "(2)" insert "(a)".
- 2 After line 25, insert:
- 3 "(b)(A) Not later than September 30 of each year, the Oregon Department
- 4 of Administrative Services shall compute an adjustment in the rates of the
- 5 license tax imposed under this subsection, as previously adjusted, based on
- 6 the increase, if any, from August of the preceding year to August of the
- 7 current year in the U.S. City Average Consumer Price Index for All Urban
- 8 Consumers (All Items) as prepared by the Bureau of Labor Statistics of the
- 9 United States Department of Labor or its successor. The adjusted rate shall
- be rounded to the nearest one-tenth of one cent.
- "(B) As soon as practicable after computing the adjustment under sub-
- paragraph (A) of this paragraph, the Oregon Department of Administrative
- 13 Services shall certify the adjusted rates of the license tax to the Department
- 14 of Transportation.

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- 15 "(C) The license tax shall be computed at the adjusted rates certified
- under subparagraph (B) of this paragraph for the succeeding 12 months.".
  - On page 2, delete lines 3 through 21 and insert:
- "SECTION 2. ORS 319.330 is amended to read:
- "319.330. (1)(a) Whenever any statement and invoices are presented to the
- 20 Department of Transportation showing that motor vehicle fuel or aircraft
- 21 fuel has been purchased and used in operating aircraft engines and upon
- 22 which the full tax for motor vehicle fuel has been paid, the department shall

- refund the tax paid, but only after deducting from the tax paid [nine] 13 cents
- 2 for each gallon of such fuel so purchased and used, except that when such
- 3 fuel is used in operating aircraft turbine engines (turbo-prop or jet) the de-
- 4 duction shall be [one cent] five cents for each gallon. The rates at which
- 5 the amounts deducted under this paragraph are computed shall be
- 6 adjusted annually in the manner described in ORS 319.020 (2)(b).
  - "(b) No deduction provided under this subsection shall be made on claims presented by the United States or on claims presented where a satisfactory showing has been made to the department that such aircraft fuel has been
- used solely in aircraft operations from a point within the State of Oregon
  - directly to a point not within any state of the United States.
- "(c) The amount so deducted shall be paid on warrant of the Oregon De-
- partment of Administrative Services to the State Treasurer, who shall credit
  - the amount to the State Aviation Account for the purpose of carrying out
- 15 the provisions of the state aviation law. Moneys credited to the account
- under this section are continuously appropriated to the Oregon Department
- 17 of Aviation.
- 18 "(2) If satisfactory evidence is presented to the Department of Transpor-
- 19 tation showing that aircraft fuel upon which the tax has been paid has been
- 20 purchased and used solely in aircraft operations from a point within the
- 21 State of Oregon directly to a point not within any state of the United States,
- 22 the department shall refund the tax paid.".

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