



Life Flight Network is seeking passage of Senate Bill 149 A Engrossed.

Limited liability companies (“LLCs”) are a common form of business organization, favored because they are simple and inexpensive to manage.

In 2005, the Legislative Assembly adopted ORS 307.022 to grant property tax exemptions to LLCs owned by nonprofit corporations. The law was passed so that tax exempt nonprofit corporations could use the simpler, cheaper form of organization without losing their tax exemptions.

Under Oregon law, public bodies, like nonprofit corporations, are also exempt from property tax.

ORS 307.022 is not clear on whether an LLC is exempt from property tax if the LLC is owned by a tax exempt nonprofit corporation and a tax exempt public body. The purpose of Senate Bill 149 is to make clear that adding a tax exempt public body to the ownership of an otherwise tax exempt LLC does not cause the LLC to lose its tax exemption.

Life Flight Network is a not-for-profit medical transport service that has a proven history of trusted and respected medical care. Life Flight owns and leases property at airports as bases for teams and to ensure medical equipment can be quickly deployed.

Life Flight Network, LLC is an Oregon limited liability company. The sole members of Life Flight Network, LLC are not-for-profit corporations and a public body (Legacy Emanuel Medical Center, Providence Health & Services, Saint Alphonsus Regional Medical Center, and Oregon Health & Science University). All of these organizations are exempt from property taxes.

However, ORS 307.022 does not specifically refer to ORS 307.090, the law that provides property tax exempt status to state and local government entities like OHSU. SB 149-A adds the missing reference.

***Senate Bill 149 will clearly state in Oregon Revised Statute that
one property tax exempt entity + one property tax exempt entity
= a property tax exempt entity.***

About Life Flight Network

Life Flight is the premier critical care air transport service, bringing the ICU to the patient. We are headquartered in Aurora, Oregon and have bases in Oregon, Idaho, Washington and Montana.

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