

**REVENUE IMPACT OF
PROPOSED LEGISLATION
79th Oregon Legislative Assembly
2017 Regular Session
Legislative Revenue Office**

**Bill Number: HB 2022
Revenue Area: Property tax/Highway
Economist: Easton / Malik
Date: 06-05-2017**

***Only Impacts on Original or Engrossed
Versions are Considered Official***

Measure Description:

Excludes volumetric mixers from definition of "fixed load vehicle." Makes additional nonsubstantive housekeeping changes to definition.

Revenue Impact:

Minimal loss in property tax revenue, see explanation.

Impact Explanation:

ORS 803.585 specifies that vehicle registration fees under the vehicle code are in lieu of all other taxes and licenses and further specifies that fixed load vehicles are not exempt from ad valorem property taxation. By excluding volumetric mixers from the definition of "fixed load vehicles", HB 2022 exempts volumetric mixers from ad valorem property taxation.

Based upon information received from county assessors and analysis of county property tax rolls, a minimal impact is estimated. After speaking with several county assessors, it was found that not all assessors interpret current law as requiring property tax assessment of volumetric mixers. Multiple counties are, however, assessing and imposing property taxes on volumetric mixers. In another instance, it was found that a business owning multiple volumetric mixers was not reporting such property on their business personal property tax return. In this instance, the county assessor expressed interest in subjecting said property to property taxation and imposing additional taxes/penalties on the omitted property. The estimated minimal impact reflects tax imposed figures reported from county assessors currently taxing volumetric mixers.

Creates, Extends, or Expands Tax Expenditure: Yes No

to provide a property tax exemption applicable to volumetric mixers that is identical to the property tax exemption provided to truck-mounted transit mixers in recognition of the similarities between the two types of mixers.