

House Bill 2050

Introduced and printed pursuant to House Rule 12.00. Pre-session filed (at the request of House Interim Committee on Revenue)

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 **as introduced**.

Delays running of interest on overpayments of taxes for emergency communications and taxes for transient lodging.

A BILL FOR AN ACT

1
2 Relating to interest on overpayment of taxes; amending ORS 320.320 and 403.220; and providing for
3 revenue raising that requires approval by a three-fifths majority.

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

5 **SECTION 1.** ORS 403.220 is amended to read:

6 403.220. (1) If the amount paid by the provider or seller to the Department of Revenue under
7 ORS 403.215 exceeds the amount of tax payable, the department shall refund the amount of the ex-
8 cess with interest thereon at the rate established under ORS 305.220 for each month or fraction of
9 a month **during a period beginning 45 days after the later of the due date of the return to**
10 **which the excess relates or the date the excess was paid, and ending on the date the refund**
11 **is paid.** [*from the date of payment of the excess until the date of the refund.*] The department may not
12 make a refund to a provider or seller who fails to claim the refund within two years after the due
13 date for filing of the return [*with respect*] to which the claim for refund relates.

14 (2) A consumer or subscriber's exclusive remedy in a dispute involving tax liability is to file a
15 claim with the department.

16 **SECTION 2.** ORS 320.320 is amended to read:

17 320.320. If the amount paid by the transient lodging tax collector to the Department of Revenue
18 under ORS 320.315 exceeds the amount of tax payable, the department shall refund the amount of
19 the excess with interest thereon at the rate established under ORS 305.220 for each month or frac-
20 tion of a month **during a period beginning 45 days after the later of the due date of the return**
21 **to which the excess relates or the date the excess was paid, and ending on the date the re-**
22 **fund is paid.** [*from the date of payment of the excess until the date of the refund.*] A refund may not
23 be made to a transient lodging tax collector that fails to claim the refund within two years after the
24 due date for filing the return to which the claim for refund relates.
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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.