

HOUSE AMENDMENTS TO SENATE BILL 33

By COMMITTEE ON REVENUE

May 1

1 On page 14 of the printed bill, delete lines 40 through 45.

2 On page 15, delete line 1 and insert:

3 “**SECTION 12.** ORS 320.320 is amended to read:

4 “320.320. If the amount paid by the transient lodging tax collector to the Department of Revenue
5 under ORS 320.315 exceeds the amount of tax payable, the department shall refund the amount of
6 the excess with interest thereon at the rate established under ORS 305.220 [*for each month or frac-*
7 *tion of a month from the date of payment of the excess until the date of the refund*] **during a period**
8 **beginning 45 days after the later of the due date of the return to which the excess relates**
9 **or the date the excess was paid, and ending on the date the refund is paid.** A refund may not
10 be made to a transient lodging tax collector that fails to claim the refund within two years after the
11 due date for filing the return to which the claim for refund relates.”.

12 On page 17, delete lines 29 through 37 and insert:

13 “**SECTION 21.** ORS 403.220 is amended to read:

14 “403.220. (1) If the amount paid by the provider or seller to the Department of Revenue under
15 ORS 403.215 exceeds the amount of tax payable, the department shall refund the amount of the ex-
16 cess with interest thereon at the rate established under ORS 305.220 [*for each month or fraction of*
17 *a month from the date of payment of the excess until the date of the refund*] **during a period begin-**
18 **ning 45 days after the later of the due date of the return to which the excess relates or the**
19 **date the excess was paid, and ending on the date the refund is paid.** The department may not
20 make a refund to a provider or seller who fails to claim the refund within two years after the due
21 date for filing of the return with respect to which the claim for refund relates.

22 “(2) A consumer or subscriber’s exclusive remedy in a dispute involving tax liability is to file
23 a claim with the department.”.

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