

Requested by HOUSE COMMITTEE ON REVENUE

**PROPOSED AMENDMENTS TO  
SENATE BILL 33**

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

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

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

17 “403.220. (1) If the amount paid by the provider or seller to the Depart-  
18 ment of Revenue under ORS 403.215 exceeds the amount of tax payable, the  
19 department shall refund the amount of the excess with interest thereon at  
20 the rate established under ORS 305.220 [*for each month or fraction of a month*  
21 *from the date of payment of the excess until the date of the refund*] **during a**

1 **period beginning 45 days after the later of the due date of the return**  
2 **to which the excess relates or the date the excess was paid, and ending**  
3 **on the date the refund is paid.** The department may not make a refund to  
4 a provider or seller who fails to claim the refund within two years after the  
5 due date for filing of the return with respect to which the claim for refund  
6 relates.

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

9

---