

Requested by Representative BARNHART

**PROPOSED AMENDMENTS TO
A-ENGROSSED SENATE BILL 181**

1 On page 2 of the printed A-engrossed bill, delete lines 34 through 45.

2 On page 3, delete lines 1 through 10 and insert:

3 “(8)(a) Upon discovery by the county assessor that any information set
4 forth in an information return filed under this section, or in a claim for ex-
5 emption under ORS 307.130 filed under ORS 307.162, was misleading or false,
6 in a way that materially affects the eligibility of the property for the ex-
7 emption, the county assessor shall contact the reporting institution request-
8 ing clarification or correction. The county assessor shall clearly identify the
9 information the county assessor considers misleading or false.

10 “(b) The reporting institution shall respond to the county assessor’s re-
11 quest within 30 days by submitting a revised information return or claim for
12 exemption.

13 “(c) As soon as practicable after receipt of the revised information return
14 or claim for exemption, the county assessor shall determine whether the re-
15 vised document has cured the defect identified by the county assessor in the
16 request and notify the reporting institution of the determination.

17 “(d) If the reporting institution does not submit a revised information
18 return or claim for exemption as required under paragraph (b) of this sub-
19 section, or the revised information return or claim for exemption does not
20 cure the misleading or false information, the property of the reporting in-
21 stitution to which the information return or claim for exemption relates

1 shall be disqualified for the exemption.

2 “(e) Disqualification of property under this subsection may be appealed
3 to the Oregon Tax Court under ORS 305.404 to 305.560.

4 “(9)(a) For each property tax year that property of a reporting institution
5 subject to this section is exempt under ORS 307.130, the county assessor shall
6 indicate on the assessment and tax roll that the property is exempt from
7 property taxation and is subject to potential additional taxes.

8 “(b) If property is disqualified for exemption under subsection (8)(d) of
9 this section, additional taxes shall be imposed on the property on the next
10 assessment and tax roll following the disqualification and shall be collected
11 and distributed in the same manner as other ad valorem property taxes.

12 “(c) The additional taxes shall be imposed in an amount equal to the
13 property taxes that were not imposed on the property because of the ex-
14 emption for up to the five immediately preceding property tax years, plus
15 interest computed at the rate provided under ORS 311.505 (2).

16 “(d) The additional taxes described in this subsection shall be deemed
17 assessed and imposed in the year to which the additional taxes relate.

18 “(e) The amount determined to be due under this subsection may be paid
19 to the tax collector prior to the time of the next general property tax roll,
20 pursuant to the provisions of ORS 311.370.

21 “(10) County assessors shall keep information returns filed under this
22 section as public records.”.

23 On page 6, line 25, delete “15” and insert “31”.

24 After line 29, insert:

25 **“SECTION 7. The Legislative Revenue Officer shall conduct a study**
26 **of information returns submitted pursuant to section 1 of this 2017**
27 **Act, compile the findings of the study in a report and submit the re-**
28 **port in the manner provided in ORS 192.245 to the interim committees**
29 **of the Legislative Assembly related to revenue no later than Septem-**
30 **ber 15, 2019.”.**

1 In line 30, delete "7" and insert "8".

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