

Requested by HOUSE COMMITTEE ON REVENUE

**PROPOSED AMENDMENTS TO
B-ENGROSSED SENATE BILL 123**

1 On page 2 of the printed B-engrossed bill, delete lines 26 through 29 and
2 insert:

3 “(3)(a) ORS 198.705 to 198.955 apply to children’s special districts.

4 “(b) Notwithstanding paragraph (a) of this subsection, the petition for
5 formation of a children’s special district:

6 “(A) Must be signed by not less than 15 percent of the electors or 100
7 electors, whichever is greater, registered in the territory subject to the pe-
8 tition.

9 “(B) May not include a proposed permanent rate limit for operating taxes
10 and a children’s special district may not have a permanent rate limit for
11 operating taxes.

12 “(4)(a) A children’s special district may impose a local option ad valorem
13 property tax by submitting the question of the levy to voters in the children’s
14 special district and obtaining a majority of the voters voting on the question.

15 “(b) A local option tax imposed under this subsection:

16 “(A) May be imposed for no more than five years.

17 “(B) For purposes of the limitations imposed under Article XI, section 11b,
18 of the Oregon Constitution, shall be proportionally reduced with local option
19 ad valorem property taxes imposed by other taxing districts.”.

20 On page 3, line 11, after “taxes” insert “in accordance with section 2 (4)
21 of this 2017 Act”.

