



## Open Government Impact Statement

79th Oregon Legislative Assembly  
2018 Regular Session

## Measure: HB 4139 - A

Only impacts on Original or Engrossed  
Versions are Considered Official

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Date: 2/26/2018

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### SUMMARY

Imposes tax on rental price of construction, mining, earthmoving or industrial equipment, together with attachments and other equipment and tools, that is mobile and held primarily for rental. Directs Department of Revenue to administer heavy equipment rental tax program. Provides for pro rata distribution of two percent of gross tax revenues among counties that do not otherwise receive qualified heavy equipment rental tax revenues. Provides for distribution to counties of net tax revenues attributable to rentals made from locations in county. Directs county treasurer to distribute tax moneys to local taxing districts in accordance with property tax and interest distribution percentage schedule. Provides for temporary annual payments by or to equipment owner of any difference between heavy equipment rental tax and ad valorem property tax that would be assessed on such equipment if such equipment were subject to ad valorem property tax. Requires department to submit report regarding heavy equipment rental tax experience, including proposed tax rate to maintain revenue neutrality with respect to replacement of ad valorem property tax by heavy equipment rental tax, to interim committees related to revenue no later than July 1, 2022.

Takes effect on 91st day following adjournment sine die.

### OPEN GOVERNMENT IMPACT

Legislative Counsel has not adopted standards for drafting measures that establish exemptions from disclosure of public records.

This measure exempts information contained on tax returns pertaining to heavy equipment rental from public disclosure.

The exempt data likely could not be subject to mandatory disclosure as it would still be protected by state law prohibiting disclosure.