

Requested by Senator BURDICK

**PROPOSED AMENDMENTS TO
SENATE BILL 1544**

1 On page 1 of the printed bill, line 2, after “ORS” insert “305.620,”.

2 After line 4, insert:

3 **“SECTION 1. ORS 305.620 is amended to read:**

4 “305.620. (1)(a) Any state agency or department may enter into agree-
5 ments with any political subdivision of this state for the collection,
6 enforcement, administration and distribution of local taxes of the political
7 subdivision imposed upon or measured by gross or net income, wages or net
8 earnings from self-employment, local general sales and use taxes, local tran-
9 sient lodging taxes or taxes imposed under ORS 475B.491.

10 **“(b) Notwithstanding ORS 314.835, a local government may disclose**
11 **payment distribution amounts made pursuant to an agreement under**
12 **this subsection to collect taxes imposed under ORS 475B.491.**

13 “(2) The department or agency shall prescribe the rules by which the
14 agreements entered into under subsection (1) of this section are administered.

15 “(3) The department or agency shall prescribe the rules by which the
16 taxes described by subsection (1) of this section are administered, collected,
17 enforced and distributed.

18 “(4) A political subdivision may appear as an intervenor at any conference
19 held by the Department of Revenue or conference, hearing or proceeding held
20 by another department or agency in connection with a local tax administered
21 by the department or agency. The political subdivision may be represented

1 by its own counsel. The department or agency shall adopt rules governing
2 the procedures to be followed by the political subdivision in making an ap-
3 pearance.

4 “(5) Costs incurred by the department or agency in the administration,
5 enforcement, collection and distribution of taxes under the agreements en-
6 tered into under subsection (1) of this section shall be first deducted from
7 the taxes collected before distribution is made to the political subdivision
8 which is a party to the agreement.

9 “(6) The Oregon Tax Court shall have exclusive jurisdiction to review
10 determinations of the Department of Revenue or orders of another depart-
11 ment or agency relating to the collection, enforcement, administration and
12 distribution of local taxes under agreements entered into under subsection
13 (1) of this section.

14 “(7) A proceeding for refund or to set aside additional taxes or taxes as-
15 sessed when no return was filed may be initiated before the state agency or
16 department.

17 “(8) An appeal from a determination or an order may be taken by the
18 taxpayer or by the political subdivision whose taxes are in issue, by filing
19 a complaint with the clerk of the Oregon Tax Court at its principal office
20 in Salem, Oregon, within 60 days after the notice of the determination of the
21 Department of Revenue or the order of the department or agency is sent to
22 the taxpayer or the political subdivision. The filing of the complaint in the
23 Oregon Tax Court shall constitute perfection of the appeal. Service of the
24 taxpayer’s complaint shall be accomplished by the clerk of the tax court by
25 filing a copy of the complaint with the administrative head of the department
26 or agency and a copy with the political subdivision. Service of the political
27 subdivision’s complaint shall be accomplished by the clerk of the tax court
28 by filing a copy of the complaint with the administrative head of the de-
29 partment or agency and mailing a copy of the complaint to the taxpayer. The
30 complaint of a taxpayer shall be entitled in the name of the person filing as

1 plaintiff and the department or agency as defendant. The complaint of a
2 political subdivision shall be entitled in the name of the political subdivision
3 as plaintiff and the taxpayer and the department or agency as defendants.
4 A copy of the order of the department or agency shall be attached to the
5 complaint. All procedures shall be in accordance with ORS 305.405 to
6 305.494.”.

7 In line 5, delete “1” and insert “2”.

8 In line 29, delete “2” and insert “3”.

9 On page 3, line 6, delete “3” and insert “4”.

10 In line 25, delete “4” and insert “5”.

11 On page 5, delete lines 16 through 19 and insert:

12 **“SECTION 6. (1) The amendments to ORS 305.620 by section 1 of this**
13 **2018 Act apply to payment distribution amounts connected to pay-**
14 **ments made on and after the effective date of this 2018 Act.**

15 **“(2) The amendments to ORS 475B.570 by section 4 of this 2018 Act**
16 **apply to marijuana processors on and after the effective date of this**
17 **2018 Act.**

18 **“(3) The amendments to ORS 475B.831 by section 5 of this 2018 Act**
19 **apply to marijuana plants produced on and after the effective date of**
20 **this 2018 Act.”.**

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