

# DRAFT

## SUMMARY

Authorizes governing body of enterprise zone sponsor to adopt resolution suspending enterprise zone employment requirements otherwise imposed on authorized business firms. Provides resolution may not be adopted after 30 days following the effective date of Act.

Authorizes governing body of enterprise zone sponsor to allow exemption to qualified property of authorized business firm that otherwise does not meet certain requirements during declared public health emergency. Sunsets authority on earlier of date that is one year following effective date of Act or \_\_\_\_\_ days following end of declared public health emergency.

Takes effect on 91st day following adjournment sine die.

## A BILL FOR AN ACT

Relating to local government authority to suspend enterprise zone employment requirements; and prescribing an effective date.

**Be It Enacted by the People of the State of Oregon:**

**SECTION 1. Sections 2 to 4 of this 2021 Act are added to and made a part of ORS 285C.050 to 285C.250.**

**SECTION 2. (1)(a) Notwithstanding ORS 285C.203, the governing body of a sponsor may adopt a resolution to suspend, as provided in ORS 285C.203, the obligation of a qualified business firm to meet the employment requirements of ORS 285C.200, if the conditions described in ORS 285C.203 (1)(a)(A)(i) exist.**

**(b) A resolution may be adopted pursuant to this subsection under any procedures or authority permitted under state and local law applicable in a declared public health emergency.**

**(2)(a) The resolution described in subsection (1) of this section is**

1 not effective unless adopted by the governing body of every sponsor  
2 of the enterprise zone on or within 30 days following the effective date  
3 of this 2021 Act.

4 (b) The resolution may provide that the suspension applies  
5 retroactively, beginning not more than 35 days before the effective  
6 date of this 2021 Act.

7 (3) A resolution for suspension adopted pursuant to this section  
8 tolls the deadline for claiming exemption for additional property under  
9 ORS 285C.225 (3)(b) until after the period of suspension has ended.

10 SECTION 3. (1) The qualified property of an authorized business  
11 firm may be granted or allowed to continue an exemption under ORS  
12 285C.175 notwithstanding the fact that the firm does not meet the  
13 qualifications under ORS 285C.200 (1)(c), (d) or (e) or (2) if:

14 (a) The governing body of the sponsor adopts a resolution on or  
15 before June 30 immediately preceding the property tax year for which  
16 exemption is sought that sets forth:

17 (A) Procedures for allowing the sponsor to grant the exemption;

18 (B) Standards for establishing a minimum number of employees of  
19 an authorized business firm;

20 (C) Criteria for establishing that the reduced employment of the  
21 firm is a result of a public health crisis for which the Governor has  
22 declared a state of emergency, or of an economic downturn or dislo-  
23 cations caused by the public health crisis; and

24 (D) Any other condition the governing body considers necessary or  
25 proper;

26 (b) A copy of the resolution is provided to the county assessor, the  
27 Department of Revenue and the Oregon Business Development De-  
28 partment within 30 days following the adoption of the resolution;

29 (c) Within 30 days following the date on which the sponsor allows  
30 the exemption, but not later than August 31 of the property tax year,  
31 the sponsor provides the county assessor with written notice that the

1 exemption has been allowed; and

2 (d) The authorized business firm satisfies the requirements estab-  
3 lished under the resolution adopted pursuant to this subsection and  
4 any otherwise applicable requirements under ORS 285C.050 to 285C.250,  
5 including, but not limited to, filing a claim that contains employment  
6 data for purposes of ORS 285C.220.

7 (2) A resolution may be adopted pursuant to subsection (1) of this  
8 section under any procedures or authority permitted under state and  
9 local law applicable in a declared public health emergency.

10 (3) Failure of an authorized business firm to meet any requirement  
11 adopted pursuant to subsection (1) of this section shall be subject to  
12 the notice requirements and disqualification of the authorized business  
13 firm's qualified property under ORS 285C.240, unless the firm satisfies  
14 the requirements of ORS 285C.200 without the exceptions allowed un-  
15 der subsection (1) of this section.

16 (4) A county assessor is not obligated to verify compliance of an  
17 authorized business firm with any requirement imposed on the firm  
18 by a sponsor pursuant to this section.

19 (5) The governing body of a sponsor that adopts a resolution pur-  
20 suant to subsection (1) of this section shall submit a written report to  
21 the Oregon Business Development Department detailing the imple-  
22 mentation of the resolution.

23 SECTION 4. (1) Section 3 of this 2021 Act does not apply to any ex-  
24 emption granted under ORS 285C.175 for which the final property tax  
25 year ends before July 1, 2021.

26 (2) A resolution may not be adopted pursuant to section 3 of this  
27 2021 Act after the earlier of the date that is one year following the  
28 effective date of this 2021 Act or \_\_\_\_\_ days following the end of the  
29 emergency described in section 3 (1)(a)(C) of this 2021 Act, including  
30 any extensions of the emergency.

31 SECTION 5. This 2021 Act takes effect on the 91st day after the date

1 **on which the 2021 regular session of the Eighty-first Legislative As-**  
2 **sembly adjourns sine die.**

3 \_\_\_\_\_