

Senate Bill 401

Sponsored by Senator BENTZ (Presession filed.)

SUMMARY

The following summary is not prepared by the sponsors of the measure and is not a part of the body thereof subject to consideration by the Legislative Assembly. It is an editor's brief statement of the essential features of the measure **as introduced**.

Establishes Economic and Revenue Forecast Council to oversee preparation of state economic and revenue forecasts. Abolishes division of Oregon Department of Administrative Services that serves as office of economic analysis and transfers duties, functions and powers of division to council.

Declares emergency, effective on passage.

A BILL FOR AN ACT

Relating to economic forecasts; creating new provisions; amending ORS 184.643, 286A.255, 291.342, 291.348, 291.349, 291.357, 314.840, 319.415, 319.417, 366.506, 468A.272 and 475B.712 and section 170, chapter 750, Oregon Laws 2017, and sections 13 and 15, chapter 105, Oregon Laws 2018; and declaring an emergency.

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

ECONOMIC AND REVENUE FORECAST COUNCIL

(Appointment, Term, Vacancies, Duties, Powers and Compensation)

SECTION 1. (1) **There is established the Economic and Revenue Forecast Council, consisting of seven members as follows:**

- (a) **The State Treasurer, who serves as an ex officio member of the council;**
- (b) **Two members appointed by the Governor;**
- (c) **One member appointed by the President of the Senate;**
- (d) **One member appointed by the Senate Minority Leader;**
- (e) **One member appointed by the Speaker of the House of Representatives; and**
- (f) **One member appointed by the House Minority Leader.**

(2) **The term of an appointed member of the council is four years, but an appointed member serves at the pleasure of the appointing authority. Before the expiration of the term of an appointed member, the appointing authority shall appoint a successor or reappoint the member. If there is a vacancy for any cause in the office of an appointed member, the appointing authority shall make an appointment to become immediately effective.**

(3) **The members appointed under subsection (1)(c) to (f) of this section shall elect one of the members of the council to serve as chairperson.**

(4) **Official action by the council requires an affirmative vote of five members of the council.**

(5) **The council shall meet at times and places specified by the call of the chairperson or of a majority of the members of the council.**

(6)(a) **The council shall oversee the preparation of all state economic and revenue fore-**

NOTE: Matter in **boldfaced** type in an amended section is new; matter *[italic and bracketed]* is existing law to be omitted. New sections are in **boldfaced** type.

1 casts by the economic and revenue forecast director appointed under section 2 of this 2019
 2 Act. The council may vote to approve state economic and revenue forecasts prepared by the
 3 director.

4 (b) A member of the council who does not cast an affirmative vote to approve an eco-
 5 nomic or revenue forecast under this subsection may request, and the director shall provide,
 6 an alternative economic or revenue forecast based on assumptions specified by the member.

7 (7) Members of the council are not entitled to compensation, but may be reimbursed for
 8 actual and necessary travel and other expenses incurred by them in the performance of their
 9 official duties in the manner and amounts provided for in ORS 292.495. Claims for expenses
 10 incurred in performing functions of the council shall be paid out of funds appropriated to the
 11 council for that purpose.

12 (8) All agencies of state government, as defined in ORS 174.111, are directed to assist the
 13 council in the performance of its duties and, to the extent permitted by laws relating to
 14 confidentiality, to furnish such information and advice as the members of the council con-
 15 sider necessary to perform their duties.

16
 17 (Economic and Revenue Forecast Director)
 18

19 **SECTION 2.** (1) The council shall appoint an economic and revenue forecast director to
 20 prepare all state economic and revenue forecasts. The director appointed under this section
 21 must be well qualified by technical training and experience in the functions to be performed
 22 by the director.

23 (2) The director holds office for a term of three years, but may be removed at any time.

24 (3) The council may fix the compensation of the director.

25 (4) The director may employ staff sufficient to accomplish the purposes of this section
 26 and section 1 of this 2019 Act.

27
 28 **ABOLISHMENT OF OFFICE OF ECONOMIC ANALYSIS**
 29 **AND TRANSFER OF DUTIES TO**
 30 **ECONOMIC AND REVENUE FORECAST COUNCIL**
 31

32 **SECTION 3.** (1) The division of the Oregon Department of Administrative Services that
 33 serves as office of economic analysis is abolished.

34 (2) All the duties, functions and powers of the division of the Oregon Department of Ad-
 35 ministrative Services that serves as office of economic analysis are imposed upon, trans-
 36 ferred to and vested in the Economic and Revenue Forecast Council established under
 37 section 1 of this 2019 Act.

38 **SECTION 4.** (1) The Oregon Department of Administrative Services shall:

39 (a) Deliver to the Economic and Revenue Forecast Council established under section 1
 40 of this 2019 Act all records and property within the jurisdiction of the department that relate
 41 to the duties, functions and powers transferred by section 3 of this 2019 Act; and

42 (b) Transfer to the council those employees engaged primarily in the exercise of the du-
 43 ties, functions and powers transferred by section 3 of this 2019 Act.

44 (2) The council shall take possession of the records and property, and shall take charge
 45 of the employees and employ them in the exercise of the duties, functions and powers

1 transferred by section 3 of this 2019 Act, without reduction of compensation but subject to
2 change or termination of employment or compensation as provided by law.

3 (3) The Governor shall resolve any dispute between the department and the council re-
4 lating to transfers of records, property and employees under this section, and the Governor's
5 decision is final.

6 **SECTION 5.** (1) The unexpended balances of amounts authorized to be expended by the
7 Oregon Department of Administrative Services for the biennium beginning July 1, 2019, from
8 revenues dedicated, continuously appropriated, appropriated or otherwise made available for
9 the purpose of administering and enforcing the duties, functions and powers transferred by
10 section 3 of this 2019 Act are transferred to and are available for expenditure by the Eco-
11 nomic and Revenue Forecast Council for the biennium beginning July 1, 2019, for the purpose
12 of administering and enforcing the duties, functions and powers transferred by section 3 of
13 this 2019 Act.

14 (2) The expenditure classifications, if any, established by Acts authorizing or limiting
15 expenditures by the department remain applicable to expenditures by the council under this
16 section.

17 **SECTION 6.** The transfer of duties, functions and powers to the Economic and Revenue
18 Forecast Council by section 3 of this 2019 Act does not affect any action, proceeding or
19 prosecution involving or with respect to such duties, functions and powers begun before and
20 pending at the time of the transfer, except that the Economic and Revenue Forecast Council
21 is substituted for the Oregon Department of Administrative Services in the action, proceed-
22 ing or prosecution.

23 **SECTION 7.** (1) Nothing in sections 3 to 10 of this 2019 Act or the amendments to ORS
24 184.643, 286A.255, 291.342, 291.348, 291.349, 291.357, 314.840, 319.415, 319.417, 366.506, 468A.272
25 and 475B.712 and section 170, chapter 750, Oregon Laws 2017, and sections 13 and 15, chapter
26 105, Oregon Laws 2018, by sections 11 to 25 of this 2019 Act relieves a person of a liability,
27 duty or obligation accruing under or with respect to the duties, functions and powers
28 transferred by section 3 of this 2019 Act. The Economic and Revenue Forecast Council may
29 undertake the collection or enforcement of any such liability, duty or obligation.

30 (2) The rights and obligations of the division of the Oregon Department of Administrative
31 Services that serves as office of economic analysis legally incurred under contracts, leases
32 and business transactions executed, entered into or begun before the operative date of sec-
33 tion 3 of this 2019 Act are transferred to the Economic and Revenue Forecast Council. For
34 the purpose of succession to these rights and obligations, the council is a continuation of the
35 division of the Oregon Department of Administrative Services that serves as office of eco-
36 nomic analysis and not a new authority.

37 **SECTION 8.** Notwithstanding the transfer of duties, functions and powers by section 3
38 of this 2019 Act, the rules of the division of the Oregon Department of Administrative Ser-
39 vices that serves as office of economic analysis in effect on the operative date of section 3
40 of this 2019 Act continue in effect until superseded or repealed by rules of the Economic and
41 Revenue Forecast Council. References in rules of the department to the division or an officer
42 or employee of the division are considered to be references to the council or an officer or
43 employee of the council.

44 **SECTION 9.** Whenever, in any statutory law or resolution of the Legislative Assembly
45 or in any rule, document, record or proceeding authorized by the Legislative Assembly, ref-

1 erence is made to the division of the Oregon Department of Administrative Services that
 2 serves as office of economic analysis or an officer or employee of the division, the reference
 3 is considered to be a reference to the Economic and Revenue Forecast Council or an officer
 4 or employee of the council.

5 **SECTION 10.** For the purpose of harmonizing and clarifying statutory law, the Legislative
 6 Counsel may substitute for words designating the “the division of the Oregon Department
 7 of Administrative Services that serves as office of economic analysis” or its officers, wher-
 8 ever they occur in statutory law, words designating the “Economic Revenue and Forecast
 9 Council” or its officers.

10 CONFORMING AMENDMENTS

11
 12
 13 **SECTION 11.** ORS 184.643 is amended to read:

14 184.643. Once each year the [*Oregon Department of Administrative Services*] **Economic and**
 15 **Revenue Forecast Council established under section 1 of this 2019 Act**, after consultation with
 16 the Oregon Transportation Commission and the Department of Transportation, shall estimate the
 17 amount of taxes paid for which persons are entitled to refunds under ORS 319.280 (1)(a) and (e),
 18 319.320 (1)(a) and 319.831 (1)(b). After deducting the amount of any refunds actually paid, the [*Oregon*
 19 *Department of Administrative Services*] **council** shall certify the remaining amount to the Department
 20 of Transportation. The Department of Transportation shall transfer the remaining amount from the
 21 Driver and Motor Vehicle Suspense Account to the Department of Transportation Operating Fund
 22 established by ORS 184.642 (1) and (2).

23 **SECTION 12.** ORS 286A.255 is amended to read:

24 286A.255. The State Debt Policy Advisory Commission shall advise the Governor and the Leg-
 25 islative Assembly regarding policies and actions that enhance and preserve the state’s credit rating
 26 and maintain the future availability of low-cost capital financing. In carrying out this function, the
 27 commission shall at least annually prepare a report showing the consolidated bond profile of this
 28 state. The report must include:

29 (1) The total amount of outstanding bonds for the most recently concluded fiscal year.

30 (2) A forecast for at least the next six years of the state’s borrowing capacity targets by re-
 31 payment source that is based on the policies and actions established under this section and that is
 32 consistent with the most recently published revenue forecast by the [*Oregon Department of Admin-*
 33 *istrative Services*] **Economic and Revenue Forecast Council established under section 1 of this**
 34 **2019 Act.**

35 (3) A calculation of the state’s net remaining borrowing capacity by repayment source.

36 **SECTION 13.** ORS 291.342 is amended to read:

37 291.342. (1) By August 15 of each year, but not earlier than 90 days from the end of the regular
 38 session of the Legislative Assembly held in that calendar year, the [*Oregon Department of Adminis-*
 39 *trative Services*] **Economic and Revenue Forecast Council established under section 1 of this**
 40 **2019 Act**, with the assistance of the Department of Revenue, shall:

41 (a) Ascertain by computation and estimate the total amount of revenue available for state pur-
 42 poses for the current fiscal year; and

43 (b) Apportion the state tax levy on property, if any, among the several counties in the manner
 44 provided in ORS 291.445.

45 (2) In addition to the requirement in subsection (1) of this section, the [*Oregon Department of*

1 *Administrative Services*] **council** with the assistance of the department [*of Revenue*] shall for each
 2 calendar quarter of the year ascertain by computation and estimate the total amount of revenue
 3 available for state purposes for the current fiscal year, as well as the amount of revenue received
 4 quarterly, cumulated throughout the biennium, and report its estimate to the Legislative Revenue
 5 Officer and to the Legislative Fiscal Officer.

6 (3) In carrying out its duties under subsection (2) of this section, the [*Oregon Department of*
 7 *Administrative Services*] **council** shall issue quarterly a statement setting forth the methodology and
 8 assumptions used in making the revenue estimate. Nothing in this subsection requires the statement
 9 to set forth procedures used or methods used to determine either the methodology or the assump-
 10 tions.

11 **SECTION 14.** ORS 291.348 is amended to read:

12 291.348. (1) The [*Oregon Department of Administrative Services*] **Economic and Revenue Fore-**
 13 **cast Council established under section 1 of this 2019 Act**, as soon as possible after June 30 of
 14 each even-numbered year, shall ascertain the total of General Fund revenues obtained from all
 15 sources during the preceding fiscal year, so far as is practicable.

16 (2) The **economic and revenue forecast** director [*of the Oregon Department of Administrative*
 17 *Services*] **appointed under section 2 of this 2019 Act** shall certify to the total of General Fund and
 18 State Lottery Fund revenues during the preceding fiscal year as determined under subsection (1) of
 19 this section.

20 (3) As used in this section:

21 (a) "General Fund revenues" means all payments of money credited to the State Treasury that
 22 are placed or to be placed by the State Treasurer to the credit of the General Fund of the State of
 23 Oregon for general governmental purposes.

24 (b) "State Lottery Fund revenues" means the net proceeds of the state lottery authorized by
 25 [*section 4,*] Article XV, **section 4**, of the Oregon Constitution.

26 **SECTION 15.** ORS 291.349 is amended to read:

27 291.349. (1) As soon as practicable after adjournment sine die of the odd-numbered year regular
 28 session of the Legislative Assembly, the [*Oregon Department of Administrative Services*] **Economic**
 29 **and Revenue Forecast Council** shall report to the Legislative Revenue Officer and the Legislative
 30 Fiscal Officer the estimate as of July 1 of the first year of the biennium of General Fund and State
 31 Lottery Fund revenues that will be received by the state during that biennium. The [*Oregon De-*
 32 *partment of Administrative Services*] **council** shall base its estimate on the last forecast given to the
 33 Legislative Assembly before adjournment sine die of the odd-numbered year regular session on which
 34 the printed, adopted budget prepared in the Oregon Department of Administrative Services is based,
 35 adjusted only insofar as necessary to reflect changes in laws adopted at that session. The report
 36 shall contain the estimated revenues from corporate income and excise taxes separately from the
 37 estimated revenues from other General Fund sources. The [*Oregon Department of Administrative*
 38 *Services*] **council** may revise the estimate if necessary following adjournment sine die of a special
 39 session or an even-numbered year regular session of the Legislative Assembly, but any revision does
 40 not affect the basis of the computation described in subsection (3) or (4) of this section.

41 (2) As soon as practicable after the end of the biennium, the [*Oregon Department of Adminis-*
 42 *trative Services*] **council** shall report to the Legislative Revenue Officer and the Legislative Fiscal
 43 Officer, or the Legislative Assembly if it is in session, the amount of General Fund revenues col-
 44 lected as of the last June 30 of the preceding biennium. The report shall contain the collections from
 45 corporate income and excise taxes separately from collections from other sources.

1 (3) If the revenues received from the corporate income and excise taxes during the biennium
2 exceed the amounts estimated to be received from such taxes for the biennium, as estimated after
3 adjournment sine die of the odd-numbered year regular session, by two percent or more, the total
4 amount of that excess shall be retained in the General Fund and used, in the manner described in
5 ORS 291.345, to provide additional funding for public education, kindergarten through grade 12.

6 (4) If the revenues received from General Fund revenue sources, exclusive of those described in
7 subsection (3) of this section, during the biennium exceed the amounts estimated to be received from
8 such sources for the biennium, as estimated after adjournment sine die of the odd-numbered year
9 regular session, by two percent or more, there shall be credited to personal income taxpayers an
10 amount equal to the total amount of that excess, reduced by the cost certified by the Department
11 of Revenue under ORS 291.351 as being allocable to credits described under this subsection. The
12 excess amount to be credited shall be credited to personal income taxpayers in a percentage amount
13 of prior year personal income tax liability as determined under subsection (5) of this section.

14 (5)(a) If there is an excess to be credited under subsection (4) of this section, on or before Oc-
15 tober 1, following the end of each biennium, the [*Oregon Department of Administrative Services*]
16 **council** shall determine and certify to the Department of Revenue the percentage amounts of credit
17 for purposes of subsection (4) of this section. The percentage amounts determined shall be percent-
18 age amounts to the nearest one-tenth of a percent that will distribute the excess to be credited to
19 personal income taxpayers.

20 (b) The percentage amount applicable to subsection (4) of this section shall equal the amount
21 distributed under subsection (4) of this section divided by the estimated total personal income tax
22 liability for all personal income taxpayers for tax years beginning in the calendar year immediately
23 preceding the calendar year in which the excess is determined.

24 (c) The amount of the surplus credit under subsection (4) of this section is determined by
25 multiplying the percentage amount determined under paragraph (b) of this subsection by the total
26 amount of a personal income taxpayer's tax liability for the tax year beginning in the calendar year
27 immediately preceding the calendar year in which the excess is determined in order to calculate the
28 amount to be credited to the taxpayer.

29 (d) The credit shall be determined based on the tax liability as shown on the return of the tax-
30 payer or as corrected by the Department of Revenue.

31 (e) The credit shall be computed after the allowance of a credit provided under ORS 316.082,
32 316.131 or 316.292, but before the allowance of any other credit or offset against tax liability allowed
33 or allowable under any provision of law of this state, and before the application of estimated tax
34 payments, withholding or other advance tax payments.

35 (f) For personal income taxpayers, if a credit applied against tax liability as described in para-
36 graph (e) of this subsection reduces tax liability to zero and an amount of the credit remains unused,
37 the remaining unused amount shall be refunded to the taxpayer. For purposes of ORS chapters 305,
38 314, 315 and 316, refunds issued under this paragraph are refunds of an overpayment of tax imposed
39 under ORS chapter 316.

40 (g) The Department of Revenue may prescribe by rule the manner of calculating and claiming
41 a credit if the filing status of a taxpayer changes between the tax year for which a credit may be
42 claimed and the succeeding tax year.

43 (6) A refund may not be made under this section to a taxpayer if the amount of the refund is
44 less than \$1.

45 (7) Not later than October 15 following the end of the biennium, the Department of Revenue

1 shall provide information and guidance to taxpayers relating to the calculation of the credit. The
2 department may make the information and guidance available electronically or otherwise.

3 (8) The Department of Revenue may adopt rules specifying the manner for issuing refunds under
4 this section to taxpayers who filed returns for the tax year on which the credit is computed but who
5 are not required to file returns for the year in which the credit could be claimed.

6 **SECTION 16.** ORS 291.357 is amended to read:

7 291.357. (1) As used in this section, "general governmental purposes" means:

8 (a) Those activities defined as governmental activities under the accounting standards
9 promulgated by the Governmental Accounting Standards Board of the Financial Accounting Foun-
10 dation that are in effect on August 10, 2001; and

11 (b) Post-secondary educational activities that are partially funded by student tuition and fees.

12 (2) Each biennium, state governmental appropriations for general governmental purposes shall
13 be no greater than eight percent of projected personal income in Oregon for the same biennium.
14 Projected personal income shall be based on the United States Department of Commerce projections
15 used by the [*Oregon Department of Administrative Services*] **Economic and Revenue Forecast**
16 **Council established under section 1 of this 2019 Act** in the last forecast given to the Legislative
17 Assembly before adjournment sine die of the odd-numbered year regular session on which the
18 printed, adopted budget is based.

19 (3) For purposes of this section, the following are considered to be appropriations:

20 (a) An authorization, given by law, to expend moneys in a biennium;

21 (b) A limitation, imposed by law, on the expenditure in a biennium of moneys that are contin-
22 uously appropriated; and

23 (c) An estimate of amounts of moneys that are continuously appropriated that will be spent in
24 a biennium without limitation.

25 (4) The following appropriations are not subject to the limitation on appropriations contained
26 in this section:

27 (a) Appropriations for the construction or acquisition of assets that are financed by state bonds,
28 certificates of participation or other forms of borrowing.

29 (b) Appropriations of moneys received directly or indirectly from the federal government.

30 (c) Appropriations for fee remission programs of public universities listed in ORS 352.002.

31 (d) Appropriations of moneys voluntarily donated to a state agency.

32 (e) Appropriations of moneys from revenue increases or new revenue sources if the increases
33 or sources result from approval of a measure by the people at an election held on or after August
34 10, 2001.

35 (f) Appropriations to fund new programs or to increase funding for existing programs if the need
36 for new or increased funding results from approval of a measure by the people at an election held
37 on or after August 10, 2001.

38 (5) The limitation on appropriations established by this section may be exceeded for a biennium
39 if the Governor declares an emergency and three-fifths of the members serving in each house of the
40 Legislative Assembly affirmatively vote to exceed the limitation for the biennium.

41 **SECTION 17.** ORS 314.840 is amended to read:

42 314.840. (1) The Department of Revenue may:

43 (a) Furnish any taxpayer, representative authorized to represent the taxpayer under ORS 305.230
44 or person designated by the taxpayer under ORS 305.193, upon request of the taxpayer, represen-
45 tative or designee, with a copy of the taxpayer's income tax return filed with the department for

1 any year, or with a copy of any report filed by the taxpayer in connection with the return, or with
2 any other information the department considers necessary.

3 (b) Publish lists of taxpayers who are entitled to unclaimed tax refunds.

4 (c) Publish statistics so classified as to prevent the identification of income or any particulars
5 contained in any report or return.

6 (d) Disclose a taxpayer's name, address, telephone number, refund amount, amount due, Social
7 Security number, employer identification number or other taxpayer identification number to the ex-
8 tent necessary in connection with collection activities or the processing and mailing of correspond-
9 ence or of forms for any report or return required in the administration of any local tax under ORS
10 305.620 or any law imposing a tax upon or measured by net income.

11 (2) The department also may disclose and give access to information described in ORS 314.835
12 to:

13 (a) The Governor of the State of Oregon or the authorized representative of the Governor with
14 respect to an individual who is designated as being under consideration for appointment or reap-
15 pointment to an office or for employment in the office of the Governor. The information disclosed
16 shall be confined to whether the individual:

17 (A) Has filed returns with respect to the taxes imposed by ORS chapter 316 for those of not
18 more than the three immediately preceding years for which the individual was required to file an
19 Oregon individual income tax return.

20 (B) Has failed to pay any tax within 30 days from the date of mailing of a deficiency notice or
21 otherwise respond to a deficiency notice within 30 days of its mailing.

22 (C) Has been assessed any penalty under the Oregon personal income tax laws and the nature
23 of the penalty.

24 (D) Has been or is under investigation for possible criminal offenses under the Oregon personal
25 income tax laws. Information disclosed pursuant to this paragraph shall be used only for the purpose
26 of making the appointment, reappointment or decision to employ or not to employ the individual in
27 the office of the Governor.

28 (b) An officer or employee of the Oregon Department of Administrative Services **or the Eco-**
29 **nomic and Revenue Forecast Council established under section 1 of this 2019 Act** duly au-
30 thorized or employed to prepare revenue estimates, or a person contracting with the Oregon
31 Department of Administrative Services **or council** to prepare revenue estimates, in the preparation
32 of revenue estimates required for the Governor's budget under ORS 291.201 to 291.224, or required
33 for submission to the Emergency Board or the Joint Interim Committee on Ways and Means, or if
34 the Legislative Assembly is in session, to the Joint Committee on Ways and Means, and to the
35 Legislative Revenue Officer or Legislative Fiscal Officer under ORS 291.342, 291.348 and 291.445.
36 The Department of Revenue shall disclose and give access to the information described in ORS
37 314.835 for the purposes of this paragraph only if:

38 (A) The request for information is made in writing, specifies the purposes for which the request
39 is made and is signed by an authorized representative of the Oregon Department of Administrative
40 Services **or the council**. The form for request for information shall be prescribed by the Oregon
41 Department of Administrative Services **or the council** and approved by the Director of the De-
42 partment of Revenue.

43 (B) The officer, employee or person receiving the information does not remove from the premises
44 of the Department of Revenue any materials that would reveal the identity of a personal or corpo-
45 rate taxpayer.

1 (c) The Commissioner of Internal Revenue or authorized representative, for tax administration
2 and compliance purposes only.

3 (d) For tax administration and compliance purposes, the proper officer or authorized represen-
4 tative of any of the following entities that has or is governed by a provision of law that meets the
5 requirements of any applicable provision of the Internal Revenue Code as to confidentiality:

6 (A) A state;

7 (B) A city, county or other political subdivision of a state;

8 (C) The District of Columbia; or

9 (D) An association established exclusively to provide services to federal, state or local taxing
10 authorities.

11 (e) The Multistate Tax Commission or its authorized representatives, for tax administration and
12 compliance purposes only. The Multistate Tax Commission may make the information available to
13 the Commissioner of Internal Revenue or the proper officer or authorized representative of any
14 governmental entity described in and meeting the qualifications of paragraph (d) of this subsection.

15 (f) The Attorney General, assistants and employees in the Department of Justice, or other legal
16 representative of the State of Oregon, to the extent the department deems disclosure or access
17 necessary for the performance of the duties of advising or representing the department pursuant to
18 ORS 180.010 to 180.240 and the tax laws of the state.

19 (g) Employees of the State of Oregon, other than of the Department of Revenue or Department
20 of Justice, to the extent the department deems disclosure or access necessary for such employees
21 to perform their duties under contracts or agreements between the department and any other de-
22 partment, agency or subdivision of the State of Oregon, in the department's administration of the
23 tax laws.

24 (h) Other persons, partnerships, corporations and other legal entities, and their employees, to
25 the extent the department deems disclosure or access necessary for the performance of such others'
26 duties under contracts or agreements between the department and such legal entities, in the
27 department's administration of the tax laws.

28 (i) The Legislative Revenue Officer or authorized representatives upon compliance with ORS
29 173.850. Such officer or representative shall not remove from the premises of the department any
30 materials that would reveal the identity of any taxpayer or any other person.

31 (j) The Department of Consumer and Business Services, to the extent the department requires
32 such information to determine whether it is appropriate to adjust those workers' compensation
33 benefits the amount of which is based pursuant to ORS chapter 656 on the amount of wages or
34 earned income received by an individual.

35 (k) Any agency of the State of Oregon, or any person, or any officer or employee of such agency
36 or person to whom disclosure or access is given by state law and not otherwise referred to in this
37 section, including but not limited to the Secretary of State as Auditor of Public Accounts under
38 Article VI, section 2, of the Oregon Constitution; the Department of Human Services pursuant to
39 ORS 412.094; the Division of Child Support of the Department of Justice and district attorney re-
40 garding cases for which they are providing support enforcement services under ORS 25.080; the
41 State Board of Tax Practitioners, pursuant to ORS 673.710; and the Oregon Board of Accountancy,
42 pursuant to ORS 673.415.

43 (L) The Director of the Department of Consumer and Business Services to determine that a
44 person complies with ORS chapter 656 and the Director of the Employment Department to determine
45 that a person complies with ORS chapter 657, the following employer information:

1 (A) Identification numbers.

2 (B) Names and addresses.

3 (C) Inception date as employer.

4 (D) Nature of business.

5 (E) Entity changes.

6 (F) Date of last payroll.

7 (m) The Director of the Oregon Health Authority to determine that a person has the ability to
8 pay for care that includes services provided by the Oregon State Hospital, or the Oregon Health
9 Authority to collect any unpaid cost of care as provided by ORS chapter 179.

10 (n) Employees of the Employment Department to the extent the Department of Revenue deems
11 disclosure or access to information on a combined tax report filed under ORS 316.168 is necessary
12 to performance of their duties in administering the tax imposed by ORS chapter 657.

13 (o) The State Fire Marshal to assist the State Fire Marshal in carrying out duties, functions and
14 powers under ORS 453.307 to 453.414, the employer or agent name, address, telephone number and
15 standard industrial classification, if available.

16 (p) Employees of the Department of State Lands for the purposes of identifying, locating and
17 publishing lists of taxpayers entitled to unclaimed refunds as required by the provisions of chapter
18 694, Oregon Laws 1993. The information shall be limited to the taxpayer's name, address and the
19 refund amount.

20 (q) In addition to the disclosure allowed under ORS 305.225, state or local law enforcement
21 agencies to assist in the investigation or prosecution of the following criminal activities:

22 (A) Mail theft of a check, in which case the information that may be disclosed shall be limited
23 to the stolen document, the name, address and taxpayer identification number of the payee, the
24 amount of the check and the date printed on the check.

25 (B) The counterfeiting, forging or altering of a check submitted by a taxpayer to the Department
26 of Revenue or issued by the Department of Revenue to a taxpayer, in which case the information
27 that may be disclosed shall be limited to the counterfeit, forged or altered document, the name, ad-
28 dress and taxpayer identification number of the payee, the amount of the check, the date printed
29 on the check and the altered name and address.

30 (r) The United States Postal Inspection Service or a federal law enforcement agency, including
31 but not limited to the United States Department of Justice, to assist in the investigation of the fol-
32 lowing criminal activities:

33 (A) Mail theft of a check, in which case the information that may be disclosed shall be limited
34 to the stolen document, the name, address and taxpayer identification number of the payee, the
35 amount of the check and the date printed on the check.

36 (B) The counterfeiting, forging or altering of a check submitted by a taxpayer to the Department
37 of Revenue or issued by the Department of Revenue to a taxpayer, in which case the information
38 that may be disclosed shall be limited to the counterfeit, forged or altered document, the name, ad-
39 dress and taxpayer identification number of the payee, the amount of the check, the date printed
40 on the check and the altered name and address.

41 (s) The United States Financial Management Service, for purposes of facilitating the offsets de-
42 scribed in ORS 305.612.

43 (t) A municipal corporation of this state for purposes of assisting the municipal corporation in
44 the administration of a tax of the municipal corporation that is imposed on or measured by income,
45 wages or net earnings from self-employment. Any disclosure under this paragraph may be made only

1 pursuant to a written agreement between the Department of Revenue and the municipal corporation
2 that ensures the confidentiality of the information disclosed.

3 (u) A consumer reporting agency, to the extent necessary to carry out the purposes of ORS
4 314.843.

5 (v) The Public Employees Retirement Board, to the extent necessary to carry out the purposes
6 of ORS 238.372 to 238.384, and to any public employer, to the extent necessary to carry out the
7 purposes of ORS 237.635 (3) and 237.637 (2).

8 (w) The Secretary of State for the purpose of initiating or supporting a recommendation under
9 ORS 60.032 (3) or 63.032 (3) to administratively dissolve a corporation or limited liability company
10 that the Director of the Department of Revenue determines has failed to comply with applicable tax
11 laws of the state.

12 (3)(a) Each officer or employee of the department and each person described or referred to in
13 subsection (2)(a), (b), (f) to (L), (n) to (q) or (w) of this section to whom disclosure or access to the
14 tax information is given under subsection (2) of this section or any other provision of state law,
15 prior to beginning employment or the performance of duties involving such disclosure or access,
16 shall be advised in writing of the provisions of ORS 314.835 and 314.991, relating to penalties for the
17 violation of ORS 314.835, and shall as a condition of employment or performance of duties execute
18 a certificate for the department, in a form prescribed by the department, stating in substance that
19 the person has read these provisions of law, that the person has had them explained and that the
20 person is aware of the penalties for the violation of ORS 314.835.

21 (b) The disclosure authorized in subsection (2)(r) of this section shall be made only after a
22 written agreement has been entered into between the Department of Revenue and the person de-
23 scribed in subsection (2)(r) of this section to whom disclosure or access to the tax information is
24 given, providing that:

25 (A) Any information described in ORS 314.835 that is received by the person pursuant to sub-
26 section (2)(r) of this section is confidential information that may not be disclosed, except to the ex-
27 tent necessary to investigate or prosecute the criminal activities described in subsection (2)(r) of
28 this section;

29 (B) The information shall be protected as confidential under applicable federal and state laws;
30 and

31 (C) The United States Postal Inspection Service or the federal law enforcement agency shall
32 give notice to the Department of Revenue of any request received under the federal Freedom of In-
33 formation Act, 5 U.S.C. 552, or other federal law relating to the disclosure of information.

34 (4) The Department of Revenue may recover the costs of furnishing the information described
35 in subsection (2)(L), (m) and (o) to (q) of this section from the respective agencies.

36 **SECTION 18.** ORS 319.415 is amended to read:

37 319.415. (1) On or before July 15 of each year, the [*Oregon Department of Administrative*
38 *Services*] **Economic and Revenue Forecast Council established under section 1 of this 2019**
39 **Act**, after consultation with the Department of Transportation and the State Marine Board, shall
40 determine the amount of the motor vehicle fuel tax imposed under ORS 319.010 to 319.430 during the
41 preceding fiscal year with respect to fuel purchased and used to operate or propel motor boats. The
42 amount determined shall be reduced by the amount of any refunds for motor boats used for com-
43 mercial purposes actually paid during the preceding year on account of ORS 319.280 (1)(a).

44 (2)(a) The [*Oregon Department of Administrative Services*] **council** shall estimate the amount of
45 fuel described in subsection (1) of this section that is used to operate or propel motor boats by

1 conducting a statistically valid, unbiased, independent survey of boat owners. The survey shall be
2 conducted once every four years and shall be designed to estimate the average daily fuel consump-
3 tion by motor boats and the total days of motor boat use per year. The survey shall be used to de-
4 termine the amount of the transfer required by subsection (3) of this section for the first transfer
5 that occurs after the survey is completed. If the tax rate changes during the fiscal year, the amount
6 of tax to be transferred shall be prorated based on the percentage of total motor boat use taking
7 place during each tax period.

8 (b) In years when no survey is conducted, the amount to be transferred under subsection (3) of
9 this section shall be calculated by multiplying the per boat fuel consumption factors from the pre-
10 ceding survey by the number of motor boats as shown by the annual actual count of boat registra-
11 tions. The resulting amount, in gallons per year, shall be the basis for the determination of the
12 amount to be transferred.

13 (c) The survey required by paragraph (a) of this subsection shall be developed by a research
14 department within Oregon State University, in consultation with the State Marine Board and the
15 Department of Transportation. The [*Oregon Department of Administrative Services*] **council** shall
16 contract for the development and conduct of the survey, and the costs shall be paid by the Depart-
17 ment of Transportation. Costs paid by the Department of Transportation may be deducted from the
18 amount transferred to the State Marine Board and to the Oregon Business Development Department
19 under subsection (3) of this section.

20 (3) The [*Oregon Department of Administrative Services*] **council** shall certify the amount of the
21 estimate made under subsection (1) of this section, as reduced by refunds, to the Department of
22 Transportation, to the State Marine Board, to the Oregon Business Development Department and
23 to the State Treasurer. Thereupon, that amount shall be transferred from the Department of
24 Transportation Driver and Motor Vehicle Suspense Account to the:

25 (a) Boating Safety, Law Enforcement and Facility Account created under ORS 830.140, and is
26 continuously appropriated to the State Marine Board for the purposes for which the moneys in the
27 Boating Safety, Law Enforcement and Facility Account are appropriated; and

28 (b) Marine Navigation Improvement Fund established under ORS 777.267, and is continuously
29 appropriated to the Oregon Business Development Department for the Oregon Infrastructure Fi-
30 nance Authority for the purposes of paying for portions of the cost of maintenance dredging projects
31 undertaken with equipment owned by the State of Oregon at publicly owned ports and marinas.

32 (4) Of the amounts transferred under subsection (3) of this section, two cents per gallon of fuel
33 shall first be transferred to the Marine Navigation Improvement Fund and the remaining amounts
34 shall be transferred to the Boating Safety, Law Enforcement and Facility Account.

35 **SECTION 19.** ORS 319.417 is amended to read:

36 319.417. (1) On or after October 3, 1989, and on or before July 15 of each year thereafter, the
37 [*Oregon Department of Administrative Services*] **Economic and Revenue Forecast Council estab-**
38 **lished under section 1 of this 2019 Act**, after consultation with the Department of Transportation
39 and the Director of the Oregon Department of Aviation shall estimate, using a methodology ap-
40 proved by the Oregon Transportation Commission, the amount of the motor vehicle fuel tax imposed
41 under ORS 319.010 to 319.430 during the preceding fiscal year with respect to motor vehicle fuel
42 purchased and used in operating aircraft engines and upon which the full tax for motor vehicle fuel
43 has been paid. The estimate shall be reduced by the amount of any refunds actually paid on motor
44 vehicle fuel, excluding those paid on aviation gasoline or jet fuel, during the preceding fiscal year
45 pursuant to ORS 319.330 (1).

1 (2) The [*Oregon Department of Administrative Services*] **council** shall certify the amount of the
 2 estimate made under subsection (1) of this section to the Department of Transportation, the Director
 3 of the Oregon Department of Aviation and the State Treasurer. Thereupon, the amount of the esti-
 4 mate shall be transferred from the Department of Transportation Driver and Motor Vehicle Sus-
 5 pense Account to the State Aviation Account and is continuously appropriated to the Oregon
 6 Department of Aviation to carry out the purposes of ORS chapters 835, 836 and 837.

7 **SECTION 20.** ORS 366.506 is amended to read:

8 366.506. (1) Once every two years, the [*Oregon Department of Administrative Services*] **Economic**
 9 **and Revenue Forecast Council** shall conduct either a full highway cost allocation study or an
 10 examination of data collected since the previous study. The purposes of the study or examination
 11 of data are to determine:

12 (a) The proportionate share that the users of each class of vehicle should pay for the costs of
 13 maintenance, operation and improvement of the highways, roads and streets in the state; and

14 (b) Whether the users of each class are paying that share.

15 (2) The [*department*] **council** may use any study design [*it*] **the council** determines will best ac-
 16 complish the purposes stated in subsection (1) of this section. In designing the study the
 17 [*department*] **council** may make decisions that include, but are not limited to, the methodology to
 18 be used for the study, what constitutes a class of vehicle for purposes of collection of data under
 19 subsections (1) to (4) of this section and the nature and scope of costs that will be included in the
 20 study.

21 (3) The [*department*] **council** may appoint a study review team to participate in the study or
 22 examination of data required by subsection (1) of this section. The team may perform any functions
 23 assigned by the [*department*] **council**, including but not limited to consulting on the design of the
 24 study.

25 (4) A report on the results of the study or examination of data shall be submitted to the legis-
 26 lative revenue committees and the legislative committees with primary responsibility for transpor-
 27 tation by January 31 of each odd-numbered year.

28 (5) The Legislative Assembly shall use the report described in subsections (1) to (4) of this sec-
 29 tion to determine whether adjustments to revenue sources described in [*section 3a (3),*] Article IX,
 30 **section 3a (3)**, of the Oregon Constitution, are needed in order to carry out the purposes of [*section*
 31 *3a (3),*] Article IX, **section 3a (3)**, of the Oregon Constitution. If such adjustments are needed, the
 32 Legislative Assembly shall enact whatever measures are necessary to make the adjustments.

33 **SECTION 21.** ORS 468A.272 is amended to read:

34 468A.272. (1) The [*division of the Oregon Department of Administrative Services that serves as*
 35 *office of economic analysis*] **Economic and Revenue Forecast Council established under section**
 36 **1 of this 2019 Act** shall annually coordinate with the Department of Environmental Quality to de-
 37 velop a fuel supply forecast to project the availability of fuels to Oregon necessary for compliance
 38 with the low carbon fuel standards. The fuel supply forecast shall include, but need not be limited
 39 to, the following with reference to the next compliance period of the clean fuels program:

40 (a) An estimate of the potential volumes of gasoline, gasoline substitutes and gasoline alterna-
 41 tives and diesel, diesel fuel substitutes and diesel alternatives available to Oregon;

42 (b) An estimate of the total banked credits and carried over deficits held by regulated parties,
 43 credit generators and credit aggregators at the beginning of the compliance period and an estimate
 44 of the total credits attributable to fuels described in paragraph (a) of this subsection;

45 (c) An estimate of the credits needed to meet the scheduled applicable low carbon fuel standard

1 during the forecast compliance period; and

2 (d) A comparison of the estimates under paragraphs (a) and (b) of this subsection with the esti-
3 mate under paragraph (c) of this subsection to indicate the availability of fuels needed for compli-
4 ance with the low carbon fuel standards.

5 (2) In developing the estimate required under subsection (1)(a) of this section, the *[division]*
6 **council** shall consider, but need not be limited to considering:

7 (a) Constraints that may be preventing access to available and cost-effective low carbon fuels
8 by Oregon, such as geographic and logistical factors, and alleviating factors to the constraints; and

9 (b) The existing and future vehicle fleet in Oregon.

10 (3) The *[division]* **council** may appoint, in coordination with the department *[of Environmental*
11 *Quality]*, a forecast review team of relevant experts to participate in the fuel supply forecast or ex-
12 amination of data required by this section. The team may perform any functions assigned by the
13 *[division]* **council**, including but not limited to consulting on the design of the forecast. The forecast
14 required by this section must be completed and provided to the department no later than 90 calendar
15 days before the commencement of the compliance period for which the forecast is developed.

16 **SECTION 22.** ORS 475B.712 is amended to read:

17 475B.712. (1) Not later than 30 days before the beginning of each calendar quarter, the *[Oregon*
18 *Department of Administrative Services]* **Economic and Revenue Forecast Council established**
19 **under section 1 of this 2019 Act** shall forecast and prepare an estimate of the revenue that will
20 be received during the remainder of the current biennium and subsequent three biennia pursuant to
21 the tax imposed under ORS 475B.705. The estimate may be made on the basis of all pertinent in-
22 formation available to the *[Oregon Department of Administrative Services]* **council**. Upon making the
23 estimate, the *[Oregon Department of Administrative Services]* **council** shall report the estimate to the
24 Legislative Revenue Officer, the Legislative Fiscal Officer and the Department of Revenue.

25 (2) The Department of Revenue and the Oregon Liquor Control Commission shall provide the
26 *[Oregon Department of Administrative Services]* **council** with any information necessary for the
27 *[Oregon Department of Administrative Services]* **council** to perform its duties under this section.

28 **SECTION 23.** Section 170, chapter 750, Oregon Laws 2017, is amended to read:

29 **Sec. 170.** (1) The Department of Environmental Quality shall, no later than February 1, 2022,
30 complete a review of the clean fuels program and submit a report on the department's review to the
31 interim committees of the Legislative Assembly related to environment and natural resources in the
32 manner provided by ORS 192.245.

33 (2) The review required by this section must consider all program compliance data available and
34 must include, but need not be limited to, a review of the following:

35 (a) The progress of this state, through implementation of *[sections 159 to 167 of this 2017 Act]*
36 **ORS 468A.265 to 468A.277** and rules adopted pursuant to *[sections 159 to 167 of this 2017 Act]* **ORS**
37 **468A.265 to 468A.277**, toward achieving the goal of reducing the average amount of greenhouse gas
38 emissions per unit of fuel energy of the fuels by 10 percent below 2010 levels by the year 2025.

39 (b) The environmental, economic, health and other benefits realized through the implementation
40 of *[sections 159 to 167 of this 2017 Act]* **ORS 468A.265 to 468A.277** and rules adopted pursuant to
41 *[sections 159 to 167 of this 2017 Act]* **ORS 468A.265 to 468A.277**, including but not limited to the
42 economic benefits of supplying low carbon fuels or electric vehicle charging and related
43 infrastructure.

44 (c) The projected availability of low carbon fuels and credits through the year 2025, using the
45 methodology described in *[section 163 (2) of this 2017 Act]* **ORS 468A.272 (2)**.

1 (d) Additional mechanisms that may be necessary to manage and contain the costs of compliance
2 with the low carbon fuel standards.

3 (e) Whether adjustments to the low carbon fuel standards or the clean fuels program are nec-
4 essary, including for purposes of achieving regional harmonization and consistency with the strategy
5 described in ORS 184.617 (1)(j).

6 (f) The effects of the maximum price for credits in the credit clearance market, as provided for
7 in [section 166 of this 2017 Act] **ORS 468A.276**, on implementation of [sections 159 to 167 of this 2017
8 Act] **ORS 468A.265 to 468A.277**.

9 (g) Adjustments that could serve to strengthen and enhance the low carbon fuel standards or
10 the clean fuels program in terms of increased emissions reductions or other net benefits attributable
11 to the standards or program.

12 (3) The review conducted by the department under this section must take into consideration the
13 fuel supply forecast required by [section 163 of this 2017 Act] **ORS 468A.272** and may be conducted
14 in coordination with the [division of the Oregon Department of Administrative Services that serves as
15 office of economic analysis] **Economic and Revenue Forecast Council established under section
16 1 of this 2019 Act**.

17 **SECTION 24.** Section 13, chapter 105, Oregon Laws 2018, is amended to read:

18 **Sec. 13.** (1) Not earlier than July 1 and not later than October 1 of the years [2019,] 2021 and
19 2023, the [division of the Oregon Department of Administrative Services that serves as office of eco-
20 nomic analysis] **Economic and Revenue Forecast Council established under section 1 of this
21 2019 Act** shall:

22 (a) Calculate the rate of change in the tax liability from personal income taxes on taxable cap-
23 ital gains during the five preceding biennia; and

24 (b) Use the rate of change calculated under paragraph (a) of this subsection to forecast the tax
25 liability from personal income taxes on taxable capital gains for the biennium beginning on July 1
26 of the year in which the calculation is made.

27 (2) Not later than November 1 of the odd-numbered year following each calculation under sub-
28 section (1) of this section, the [Oregon Department of Administrative Services] **council**, in consulta-
29 tion with the Department of Revenue, shall estimate the tax liability from personal income taxes on
30 taxable capital gains for the previous biennium.

31 (3) Not later than November 30 of the odd-numbered year in which the estimate is made under
32 subsection (2) of this section, the [Oregon Department of Administrative Services] **council**, in con-
33 sultation with the department [of Revenue], shall determine whether the tax liability from personal
34 income taxes on capital gains estimated under subsection (2) of this section, less any amount re-
35 quired to be returned to taxpayers under ORS 291.349, exceeds the tax liability from personal in-
36 come taxes on taxable capital gains forecasted under subsection (1) of this section.

37 (4) Except as provided in subsection (5) of this section, the department [of Revenue] shall
38 transfer an amount equal to 25 percent of any excess calculated under subsection (3) of this section
39 to the School Districts Unfunded Liability Fund established in section 24 [of this 2018 Act], **chapter
40 105, Oregon Laws 2018**.

41 (5) The department [of Revenue] may not make a transfer under subsection (4) of this section if:

42 (a) The Legislative Assembly has appropriated moneys from the Oregon Rainy Day Fund under
43 ORS 293.144 on or after [the effective date of this 2018 Act] **June 2, 2018**; or

44 (b) The Public Employees Retirement System is more than 90 percent funded as determined in
45 accordance with rules adopted by the Public Employees Retirement Board.

(6) The department [*of Revenue*] shall retain unreceipted revenue from the tax imposed under ORS chapter 316 in an amount necessary to make the transfer required under subsection (4) of this section. The department shall make the transfer out of the unreceipted revenue in lieu of paying the revenue over to the State Treasurer for deposit in the General Fund.

SECTION 25. Section 15, chapter 105, Oregon Laws 2018, is amended to read:

Sec. 15. (1) Not earlier than July 1 and not later than October 1 of the years [2019,] 2021 and 2023, the [*division of the Oregon Department of Administrative Services that serves as office of economic analysis*] **Economic and Revenue Forecast Council established under section 1 of this 2019 Act** shall:

(a) Calculate the rate of change in collections from estate taxes during the five preceding biennia; and

(b) Use the rate of change calculated under paragraph (a) of this subsection to forecast the collections from estate taxes for the biennium beginning on July 1 of the year in which the calculation is made.

(2) Not later than November 1 of the odd-numbered year following each calculation under subsection (1) of this section, the [*Oregon Department of Administrative Services*] **council**, in consultation with the Department of Revenue, shall estimate the collections from estate taxes for the previous biennium.

(3) Not later than November 30 of the odd-numbered year in which the estimate is made under subsection (2) of this section, the [*Oregon Department of Administrative Services*] **council**, in consultation with the department [*of Revenue*], shall determine whether the collections from estate taxes estimated under subsection (2) of this section exceed the collections from estate taxes forecasted under subsection (1) of this section.

(4) The department [*of Revenue*] shall transfer an amount equal to the amount of any excess calculated under subsection (3) of this section, less any amount required to be returned to taxpayers under ORS 291.349, to the School Districts Unfunded Liability Fund established in section 24 [*of this 2018 Act*], **chapter 105, Oregon Laws 2018**.

(5) The department [*of Revenue*] shall retain unreceipted revenue from estate taxes imposed under ORS 118.005 to 118.540 in an amount necessary to make the transfer required under subsection (4) of this section. The department shall make the transfer out of the unreceipted revenue in lieu of paying the revenue over to the State Treasurer for deposit in the General Fund.

INITIAL TERMS OF MEMBERS OF ECONOMIC AND REVENUE FORECAST COUNCIL

SECTION 26. Notwithstanding the term of office specified by section 1 of this 2019 Act, of the members first appointed to the Economic and Revenue Forecast Council under section 1 (1)(b) to (f):

- (1) Two shall serve for terms ending December 31, 2020.
- (2) Two shall serve for terms ending December 31, 2021.
- (3) Two shall serve for terms ending December 31, 2022.

APPOINTMENT OF FIRST DIRECTOR

SECTION 27. The economic and revenue forecast director may be appointed under section 2 of this 2019 Act before the operative date of section 3 of this 2019 Act and may take

1 any action before that date that is necessary to enable the director to exercise, on and after
2 the operative date of section 3 of this 2019 Act, the duties, functions and powers of the di-
3 rector pursuant to section 2 of this 2019 Act.

4
5 **OPERATIVE DATE**

6
7 **SECTION 28.** Sections 3 to 10 of this 2019 Act and the amendments to ORS 184.643,
8 286A.255, 291.342, 291.348, 291.349, 291.357, 314.840, 319.415, 319.417, 366.506, 468A.272 and
9 475B.712, section 170, chapter 750, Oregon Laws 2017, and sections 13 and 15, chapter 105,
10 Oregon Laws 2018, by sections 11 to 25 of this 2019 Act become operative on January 1, 2020.

11
12 **UNIT CAPTIONS**

13
14 **SECTION 29.** The unit captions used in this 2019 Act are provided only for the conven-
15 ience of the reader and do not become part of the statutory law of this state or express any
16 legislative intent in the enactment of this 2019 Act.

17
18 **EMERGENCY CLAUSE**

19
20 **SECTION 30.** This 2019 Act being necessary for the immediate preservation of the public
21 peace, health and safety, an emergency is declared to exist, and this 2019 Act takes effect
22 on its passage.
23 _____