

SENATE AMENDMENTS TO SENATE BILL 80

By COMMITTEE ON FINANCE AND REVENUE

February 18

1 On page 4 of the printed bill, delete lines 17 through 25 and insert:

2 “**SECTION 7.** ORS 321.733 is amended to read:

3 “321.733. (1) The Department of Revenue shall *[mail]*:

4 “(a) **Provide notice** *[a severance tax return form]* to an owner of timber harvested from lands
5 assessed as small tract forestland, as shown on a State Forestry Department Notification of Oper-
6 ations permit issued during a calendar year[.], **that a severance tax return is required from the**
7 **owner; and**

8 “(b) **Make a severance tax return form available to the owner.**

9 “(2) **The department shall provide the notice required under this section by mail unless**
10 **the owner of timber elects to be notified by an alternative method allowed by the depart-**
11 **ment.**

12 “[2] (3) Any owner of timber receiving **notice under this section that** a severance tax return
13 *[mailed by the Department of Revenue]* **is required** shall complete the return and submit the return
14 to the department within the time prescribed in ORS 321.741, even if the owner *[of timber]* has not
15 incurred severance tax liability during the calendar year.”.

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