

Senate Joint Resolution 21

Sponsored by COMMITTEE ON FINANCE AND REVENUE

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**.

Proposes amendment to Oregon Constitution repealing ad valorem property tax system created by House Joint Resolution 85 (1997) (Ballot Measure 50 (1997)) and requiring Legislative Assembly to enact such laws as may be necessary or appropriate to transfer repealed provisions to statute without substantive change.

Refers proposed amendment to people for their approval or rejection at next regular general election.

JOINT RESOLUTION

Be It Resolved by the Legislative Assembly of the State of Oregon:

PARAGRAPH 1. The Constitution of the State of Oregon is amended by repealing section 11, Article XI, and by creating new sections 11m and 11n to be added to and made a part of Article XI, such sections to read:

SECTION 11m. (1) In the first odd-numbered year regular session that begins after the people approve this amendment, the Legislative Assembly shall enact such laws as may be necessary or appropriate to transfer the provisions of section 11 of this Article to statute without substantive change.

(2) Laws enacted pursuant to subsection (1) of this section:

(a) Are not subject to the prohibition under section 1a, Article IX of this Constitution, against declaring an emergency.

(b) May be further amended or repealed, and new laws enacted, subject to section 1a, Article IX of this Constitution, in any session of the Legislative Assembly that begins after the end of the session in which the laws enacted pursuant to subsection (1) of this section are initially enacted. Measures that amend or repeal laws, or enact new laws, as authorized under this paragraph, may make substantive changes to the provisions of section 11 of this Article as transferred to statute.

SECTION 11n. (1) Section 11 of this Article is repealed on the latest effective date of all laws enacted pursuant to subsection (1) of section 11m of this Article.

(2) This section and section 11m of this Article are repealed on January 1, 2032.

PARAGRAPH 2. The amendment proposed by this resolution shall be submitted to the people for their approval or rejection at the next regular general election held throughout this state.

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.