

Requested by Senator BOQUIST

**PROPOSED AMENDMENTS TO
SENATE BILL 80**

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
5 harvested from lands assessed as small tract forestland, as shown on a State
6 Forestry Department Notification of Operations permit issued during a cal-
7 endar year[.], **that a severance tax return is required from the owner;**
8 **and**

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

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

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

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