HB 2209-6 (LC 2729) 3/26/19 (MAM/ps)

Requested by HOUSE COMMITTEE ON VETERANS AND EMERGENCY PREPAREDNESS (at the request of Representatives Mark Meek and Rick Lewis)

PROPOSED AMENDMENTS TO HOUSE BILL 2209

On page 10 of the printed bill, after line 43, insert:

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"RAILROAD SAFETY ASSESSMENT

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"SECTION 13a. As used in this section and section 13b of this 2019
Act:

- "(1) 'Oil' has the meaning given that term in ORS 468B.300 except that 'oil' does not mean gasoline or any other petroleum related product that has been processed such that it is capable of being used as a fuel for the propulsion of a motor vehicle.
 - "(2) 'Owner' means the person who has the ultimate control over, and the right to use or sell, oil being shipped.
 - "(3) 'Person' means an individual, trust, firm, joint stock company, corporation, partnership, joint venture, consortium, association, state, municipality, commission, political subdivision of a state or any interstate body, any commercial entity and the federal government or any agency of the federal government.
 - "(4) 'Tank railroad car' means a loaded or unloaded railroad car or rolling stock designated to transport oil as part of a single train that transports:
 - "(a) 20 or more tank railroad cars in a continuous block that are

1 loaded with oil; or

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- "(b) 35 or more tank railroad cars loaded with oil that are spread throughout the entirety of the rolling stock, not including the locomotive, that make up the train.
- "SECTION 13b. (1)(a) The owner of oil at the time the oil is transported by loaded tank railroad car in this state shall pay to the Department of Revenue a fee not to exceed \$20 for each tank railroad car loaded with oil.
 - "(b) If the loaded tank railroad car enters this state from outside of this state, the fee shall be imposed on the owner of the oil at the time the loaded tank railroad car enters this state.
 - "(c) If the tank railroad car is loaded with oil in this state, the fee shall be imposed upon the loading of the oil into or onto the tank railroad car for transport in or through this state.
 - "(2) The Department of Environmental Quality and the office of the State Fire Marshal shall establish by rule the amount of the fee required under this section as necessary to provide funding for programs authorized to be funded by moneys in the High Hazard Train Route Oil Spill Preparedness Fund established under section 14 of this 2019 Act and the Oil and Hazardous Material Transportation by Rail Action Fund established under ORS 453.394.
 - "(3) Any oil that the Constitution or laws of the United States prohibit the state from taxing is exempt from the fee imposed under this section.
- "(4)(a) Each owner of oil transported by loaded tank railroad car shall remit payment of the fee established under this section on a quarterly basis.
- "(b) Each owner of oil transported by loaded tank railroad car shall register with the Department of Revenue at least 30 days prior to the date that the owner's oil is transported by loaded tank railroad car in

1 this state.

- "(c) Each owner of oil transported by loaded tank railroad car shall keep at the person's registered place of business complete and accurate records of any petroleum products sold, purchased by, or brought in or caused to be brought in to the place of business.
 - "(d) The Department of Revenue, upon oral or written reasonable notice, may make such examinations of the books, papers, records and equipment required to be kept under this subsection as it may deem necessary in carrying out this section.
 - "(5) The Department of Revenue is authorized to establish those rules and procedures for the implementation and enforcement of this section that are consistent with its provisions and are considered necessary and appropriate.
 - "(6) The provisions of ORS chapters 305 and 314 as to liens, delinquencies, claims for refund, issuance of refunds, conferences, appeals to the Oregon Tax Court, stay of collection pending appeal, cancellation, waiver, reduction or compromise of fees, penalties or interest, subpoening and examining witnesses and books and papers, and the issuance of warrants and the procedures relating thereto, shall apply to the collection of fees, penalties and interest by the Department of Revenue under this section, except where the context requires otherwise.
 - "(7) All moneys received by the Department of Revenue under this section shall be deposited in the State Treasury and credited to a suspense account established under ORS 293.445. After payment of administration expenses incurred by the department in the administration of this section and of refunds or credits arising from erroneous overpayments, the balance of the money shall be transferred to the High Hazard Train Route Oil Spill Preparedness Fund established under section 14 of this 2019 Act and to the Oil and Hazardous Material

- 1 Transportation by Rail Action Fund established under ORS 453.394, in 2 the proportionate amounts that each agency found and determined to
- 3 be necessary under subsection (2) of this section.
- "SECTION 13c. (1) Sections 13a and 13b of this 2019 Act are repealed
 on January 2, 2027.
- "(2) Any moneys remaining in the High Hazard Train Route Oil 6 Spill Preparedness Fund established under section 14 of this 2019 Act 7 and the Oil and Hazardous Material Transportation by Rail Action 8 Fund established under ORS 453.394 on the date of the repeal specified 9 in subsection (1) of this section that were collected pursuant to 10 sections 13a and 13b of this 2019 Act that are unexpended, unobligated 11 and not subject to any conditions shall be refunded to the payors 12 without interest.". 13
