

HB 2130-7
(LC 2837)
6/17/19 (ASD/ps)

Requested by HOUSE COMMITTEE ON REVENUE (at the request of Representative Nancy Nathanson)

**PROPOSED AMENDMENTS TO
HOUSE BILL 2130**

1 On page 1 of the printed bill, line 3, after “amending” delete the rest of
2 the line and delete lines 4 and 5 and insert “section 2, chapter 783, Oregon
3 Laws 1979, and section 11, chapter 23, Oregon Laws 2015; and prescribing an
4 effective date.”.

5 Delete lines 7 through 30 and delete pages 2 through 6 and insert:

6 **“SECTION 1. An exemption may not be granted under an ordinance
7 or resolution adopted pursuant to ORS 307.295 for property tax years
8 beginning on or after July 1, 2025.**

9 **“SECTION 2. (1) Land may not be granted an initial year of ex-
10 emption under ORS 307.513 for any property tax year beginning on or
11 after July 1, 2029.**

12 **“(2) Notwithstanding subsection (1) of this section, land that is
13 granted an initial year of exemption under ORS 307.513 for a property
14 tax year beginning before July 1, 2029, may continue to receive the
15 exemption for the number of consecutive property tax years for which
16 the land is eligible for the exemption under ORS 307.513.**

17 **“SECTION 3. Section 2, chapter 783, Oregon Laws 1979, as amended by
18 section 1, chapter 583, Oregon Laws 1987, section 7, chapter 748, Oregon
19 Laws 1995, section 1, chapter 218, Oregon Laws 2003, section 1, chapter 548,
20 Oregon Laws 2009, and section 1, chapter 213, Oregon Laws 2013, is amended
21 to read:**

1 **“Sec. 2.** Cargo containers, as defined in ORS 307.835, are exempt from
2 taxation for tax years beginning on or after July 1, 1974, [*but prior to*] **and**
3 **before** July 1, [2020] **2026.**

4 **“SECTION 4.** Section 11, chapter 23, Oregon Laws 2015, is amended to
5 read:

6 **“Sec. 11.** (1) [*Sections 8 and 10 of this 2015 Act of this 2015 Act*] **ORS**
7 **308.518 and 308.519** and the amendments to ORS 308.505 and 308.516 by
8 sections 7 and 9, **chapter 23, Oregon Laws 2015,** [*of this 2015 Act*] apply to
9 property tax years beginning on or after July 1, 2015.

10 “(2) [*Sections 2, 3, 5 and 6 of this 2015 Act*] **ORS 308.673, 308.677 and**
11 **308.681** and the amendments to [*ORS 307.126 by section 4 of this 2015 Act*]
12 **ORS 308.671 by section 4, chapter 23, Oregon Laws 2015,** apply to prop-
13 erty tax years beginning on or after July 1, 2016.

14 **“(3) ORS 308.674 applies to property tax years beginning on or after**
15 **July 1, 2016, and before July 1, 2025.**

16 **“SECTION 5. If Enrolled House Bill 2684 (chapter 164, Oregon Laws**
17 **2019) becomes law, section 4 of this 2019 Act (amending section 11,**
18 **chapter 23, Oregon Laws 2015) is repealed and section 11, chapter 23,**
19 **Oregon Laws 2015, as amended by section 4, chapter 164, Oregon Laws**
20 **2019 (Enrolled House Bill 2684), is amended to read:**

21 **“Sec. 11.** (1) ORS 308.518 and 308.519 and the amendments to ORS 308.505
22 and 308.516 by sections 7 and 9, chapter 23, Oregon Laws 2015, apply to
23 property tax years beginning on or after July 1, 2015.

24 “(2) [*ORS 308.674 and*] The amendments to ORS 308.671 by section 4,
25 chapter 23, Oregon Laws 2015, apply to property tax years beginning on or
26 after July 1, 2016.

27 **“(3) ORS 308.674 applies to property tax years beginning on or after**
28 **July 1, 2016, and before July 1, 2025.**

29 **“SECTION 6. This 2019 Act takes effect on the 91st day after the**
30 **date on which the 2019 regular session of the Eightieth Legislative**

1 **Assembly adjourns sine die.”.**

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