

HB 4151-6
(LC 43)
2/10/20 (ASD/ps)

Requested by Representative SMITH DB

**PROPOSED AMENDMENTS TO
HOUSE BILL 4151**

1 On page 1 of the printed bill, line 3, after “317A.100,” insert “320.400,
2 320.435,” and after “757.872” insert “and section 148, chapter 750, Oregon
3 Laws 2017”.

4 In line 9, after “registered” insert a comma and after “residing” insert
5 “within a county any part of which is situated”.

6 In line 10, after “268” insert a comma.

7 In line 11, delete “district” and insert “county”.

8 In line 16, delete the blank and insert “0.5”.

9 In line 19, delete the blank and insert “0.5”.

10 In line 22, after “(4)(a)” insert “(A)”.

11 On page 2, after line 4, insert:

12 “(B) The additional rebate authorized under this section may be made
13 only with respect to a taxable motor vehicle that:

14 “(i) Qualifies or is eligible under either or both of the rebate programs
15 described in subparagraph (A) of this paragraph; and

16 “(ii) Is described in subsection (1)(a) of this section.”.

17 After line 16, insert:

18 **“SECTION 3a. The tax increases imposed under section 2 (2) of this
19 2020 Act become operative on January 1, 2021.**

20 **“SECTION 3b.** Section 148, chapter 750, Oregon Laws 2017, as amended
21 by section 154, chapter 750, Oregon Laws 2017, and section 34, chapter 491,

1 Oregon Laws 2019, is amended to read:

2 “**Sec. 148.** As used in sections 148 to 152, chapter 750, Oregon Laws 2017:

3 “(1) ‘Light-duty zero-emission vehicle’ means a motor vehicle that:

4 “(a) Has a gross vehicle weight rating of 8,500 pounds or less;

5 “(b) Is capable of attaining a speed of 55 miles per hour or more; and

6 “(c) Is powered:

7 “(A) Primarily by an electric battery and may or may not use a flywheel
8 energy storage device or a capacitor that also stores energy to assist in ve-
9 hicle operation.

10 “(B) By polymer electrolyte membrane fuel cells or proton exchange
11 membrane fuel cells that use hydrogen fuel and oxygen from the air to
12 produce electricity.

13 “(C) Primarily by a zero-emission energy storage device that provides
14 enough power for the vehicle to travel 75 miles or more using only electricity
15 and may or may not use a backup alternative power unit that does not op-
16 erate until the energy storage device is fully depleted.

17 “(2) ‘Motor vehicle’ has the meaning given that term in ORS 801.360.

18 “(3) ‘Neighborhood electric vehicle’ means a low-speed vehicle that:

19 “(a) Is powered using an electric battery;

20 “(b) Has a gross vehicle weight not exceeding 3,000 pounds; and

21 “(c) Has at least four wheels.

22 “(4) ‘Person’ means a person as defined in ORS 174.100 or a public body
23 as defined in ORS 174.109.

24 “(5) ‘Plug-in hybrid electric vehicle’ means a hybrid electric motor vehicle
25 that:

26 “(a) Has zero evaporative emissions from its fuel system;

27 “(b) Has an onboard electrical energy storage device with useful capacity
28 of 10 or more miles of urban dynamometer driving schedule range, as de-
29 scribed by the United States Environmental Protection Agency, on electricity
30 alone;

1 “(c) Is equipped with an onboard charger;

2 “(d) Is rechargeable from an external connection to an off-board electrical
3 source;

4 “(e) Meets the super ultra-low emission vehicle standards for exhaust
5 emissions, as defined by the Environmental Quality Commission by rule;

6 “(f) Has a warranty of at least 15 years and 150,000 miles on emission
7 control components; and

8 “(g) Is capable of attaining a speed of 55 miles per hour or more.

9 “(6) ‘Qualifying vehicle’ means a motor vehicle that:

10 “(a) Is a:

11 “(A) Light-duty zero-emission vehicle;

12 “(B) Neighborhood electric vehicle;

13 “(C) Plug-in hybrid electric vehicle; or

14 “(D) Zero-emission motorcycle;

15 “(b) Is new, or has been previously used only as a dealership floor model
16 or test-drive vehicle;

17 “(c) Has not previously been registered;

18 “(d) Is constructed entirely from new parts that have never been the
19 subject of a retail sale;

20 “(e) Has a base manufacturer’s suggested retail price of less than \$50,000;

21 “(f) Is covered by a manufacturer’s express warranty on the vehicle drive
22 train, including the applicable energy storage system or battery pack, for at
23 least 24 months from the date of purchase; and

24 “(g) Is certified by the manufacturer to comply with all applicable federal
25 safety standards issued by the National Highway Traffic Safety Adminis-
26 tration for new motor vehicles and new motor vehicle equipment.

27 “(7)[(a)] ‘Vehicle dealer’ [*means:*] **has the meaning given that term in**
28 **ORS 320.400.**

29 “[*(A) A person engaged in business in this state that has been issued a*
30 *vehicle dealer certificate under ORS 822.020; and*]

1 “[B] A person engaged in business in another state that would be subject
2 to ORS 822.005 if the person engaged in business in this state.]

3 “[b] Notwithstanding paragraph (a) of this subsection, a person is not a
4 vehicle dealer for purposes of sections 148 to 152, chapter 750, Oregon Laws
5 2017, to the extent the person:]

6 “[A] Conducts an event that lasts less than seven consecutive days, for
7 which the public is charged admission and at which otherwise qualifying ve-
8 hicles are sold at auction; or]

9 “[B] Sells an otherwise qualifying vehicle at auction at an event described
10 in this paragraph.]

11 “(8) ‘Zero-emission motorcycle’ means a motorcycle that:

12 “(a) Has zero evaporative emissions from its fuel system;

13 “(b) Is capable of attaining a speed of 55 miles per hour or more;

14 “(c) Is designed to travel on two wheels; and

15 “(d) Is powered by electricity.

16 **“SECTION 3c.** ORS 320.400 is amended to read:

17 “320.400. As used in ORS 320.400 to 320.490 and 803.203:

18 “(1)(a) ‘Bicycle’ means:

19 “(A) A vehicle that is designed to be operated on the ground on wheels
20 and is propelled exclusively by human power; or

21 “(B) An electric assisted bicycle as defined in ORS 801.258.

22 “(b) ‘Bicycle’ does not include:

23 “(A) Carts;

24 “(B) Durable medical equipment;

25 “(C) In-line skates;

26 “(D) Roller skates;

27 “(E) Skateboards;

28 “(F) Stand-up scooters;

29 “(G) Strollers designed for the transportation of children;

30 “(H) Trailer cycles or other bicycle attachments; or

1 “(I) Wagons.

2 “(2)(a) ‘Retail sales price’ means the total price paid at retail for a taxable
3 vehicle, exclusive of the amount of any excise, privilege or use tax, to a
4 seller by a purchaser of the taxable vehicle.

5 “(b) ‘Retail sales price’ does not include the retail value of:

6 “(A) Modifications to a taxable vehicle that are necessary for a person
7 with a disability to enter or drive or to otherwise operate or use the vehicle.

8 “(B) Customized industrial modifications to the chassis of a truck that
9 has a gross vehicle weight rating of at least 10,000 pounds and not more than
10 26,000 pounds.

11 “(3) ‘Seller’ means:

12 “(a) With respect to the privilege tax imposed under ORS 320.405 and the
13 use tax imposed under ORS 320.410, a vehicle dealer.

14 “(b) With respect to the excise tax imposed under ORS 320.415, a person
15 engaged in whole or in part in the business of selling bicycles.

16 “(4) ‘Taxable bicycle’ means a new bicycle that has a retail sales price
17 of \$200 or more.

18 “(5) ‘Taxable motor vehicle’ means a vehicle that:

19 “(a) Has a gross vehicle weight rating of 26,000 pounds or less;

20 “(b)(A) If equipped with an odometer, has 7,500 miles or less on the
21 odometer; or

22 “(B) If not equipped with an odometer, has a manufacturer’s certificate
23 of origin or a manufacturer’s statement of origin; and

24 “(c) Is:

25 “(A) A vehicle as defined in ORS 744.850, other than an all-terrain vehicle
26 or a trailer;

27 “(B) A camper as defined in ORS 801.180;

28 “(C) A commercial bus as defined in ORS 801.200;

29 “(D) A commercial motor vehicle as defined in ORS 801.208;

30 “(E) A commercial vehicle as defined in ORS 801.210;

1 “(F) A fixed load vehicle as defined in ORS 801.285;
2 “(G) A moped as defined in ORS 801.345;
3 “(H) A motor home as defined in ORS 801.350;
4 “(I) A motor truck as defined in ORS 801.355;
5 “(J) A tank vehicle as defined in ORS 801.522;
6 “(K) A trailer as defined in ORS 801.560 that is required to be registered
7 in this state;

8 “(L) A truck tractor as defined in ORS 801.575; or

9 “(M) A worker transport bus as defined in ORS 801.610.

10 “(6) ‘Taxable vehicle’ means a taxable bicycle or a taxable motor vehicle.

11 “(7) ‘Transportation project taxes’ means the privilege tax imposed under
12 ORS 320.405, the use tax imposed under ORS 320.410 and the excise tax im-
13 posed under ORS 320.415.

14 “(8)(a) ‘Vehicle dealer’ means:

15 “(A) A person engaged in business in this state that is required to obtain
16 a vehicle dealer certificate under ORS 822.005; and

17 “(B) A person engaged in business in another state that would be subject
18 to ORS 822.005 if the person engaged in business in this state.

19 “(b) Notwithstanding paragraph (a) of this subsection, a person is not a
20 vehicle dealer [*for purposes of ORS 320.400 to 320.490 and 803.203*] to the
21 extent the person:

22 “(A) Conducts an event that lasts less than seven consecutive days, for
23 which the public is charged admission and at which otherwise taxable motor
24 vehicles are sold at auction; or

25 “(B) Sells an otherwise taxable motor vehicle at auction at an event de-
26 scribed in this paragraph.

27 “**SECTION 3d.** ORS 320.435 is amended to read:

28 “320.435. (1) The Department of Revenue shall deposit all revenue col-
29 lected from the privilege tax imposed under ORS 320.405 and the use tax
30 imposed under ORS 320.410 in a suspense account established under ORS

1 293.445 for the purpose of receiving the revenue. The department may pay
2 expenses for the administration and enforcement of the privilege and use
3 taxes out of moneys received from the privilege and use taxes. Amounts
4 necessary to pay administrative and enforcement expenses are continuously
5 appropriated to the department from the suspense account.

6 “(2) After payment of administrative and enforcement expenses under
7 subsection (1) of this section and refunds or credits arising from erroneous
8 overpayments, the department shall transfer the balance of the moneys re-
9 ceived from the privilege and use taxes as follows:

10 “(a) Moneys attributable to the privilege tax shall be transferred as fol-
11 lows:

12 “(A) **Privilege tax moneys computed on the basis of the rate im-**
13 **posed under section 2 of this 2020 Act shall be transferred to the**
14 **Zero-Emission Incentive Fund established under section 152, chapter**
15 **750, Oregon Laws 2017.**

16 “[A] **(B) Of the privilege tax moneys computed on the basis of the**
17 **rate imposed under ORS 320.405:**

18 “(i) **The first** \$12 million shall be transferred annually to the Zero-
19 Emission Incentive Fund established under section 152, chapter 750, Oregon
20 Laws 2017[.]; **and**

21 “[B] **(ii)** *[After the transfer required under subparagraph (A) of this*
22 *paragraph,]* The balance of the moneys shall be transferred to the Connect
23 Oregon Fund established under ORS 367.080.

24 “(b) Moneys attributable to the use tax shall be transferred to the State
25 Highway Fund.

26 “**SECTION 3e.** ORS 320.435, as amended by section 96a, chapter 750,
27 Oregon Laws 2017, is amended to read:

28 “320.435. (1) The Department of Revenue shall deposit all revenue col-
29 lected from the privilege tax imposed under ORS 320.405 and the use tax
30 imposed under ORS 320.410 in a suspense account established under ORS

1 293.445 for the purpose of receiving the revenue. The department may pay
2 expenses for the administration and enforcement of the privilege and use
3 taxes out of moneys received from the privilege and use taxes. Amounts
4 necessary to pay administrative and enforcement expenses are continuously
5 appropriated to the department from the suspense account.

6 “(2) After payment of administrative and enforcement expenses under
7 subsection (1) of this section and refunds or credits arising from erroneous
8 overpayments, the department shall transfer the balance of the moneys re-
9 ceived from the privilege and use taxes as follows:

10 “(a) **Privilege tax moneys computed on the basis of the rate imposed**
11 **under section 2 of this 2020 Act shall be transferred to the Zero-**
12 **Emission Incentive Fund established under section 152, chapter 750,**
13 **Oregon Laws 2017.**

14 “[a] (b) [*Moneys attributable to the*] Privilege tax **moneys computed**
15 **on the basis of the rate imposed under ORS 320.405** shall be transferred
16 to the Connect Oregon Fund established under ORS 367.080.

17 “[b] (c) Moneys attributable to the use tax shall be transferred to the
18 State Highway Fund.”.

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