

Requested by Representative WITT

**PROPOSED AMENDMENTS TO
HOUSE BILL 4167**

1 On page 1 of the printed bill, line 2, after “amending” delete the rest of
2 the line and lines 3 through 7 and insert “ORS 273.105, 314.772, 316.502,
3 317.850, 318.031, 327.410, 327.874, 367.095, 468A.280, 803.420 and 825.476 and
4 section 139, chapter 750, Oregon Laws 2017; repealing section 65, chapter 750,
5 Oregon Laws 2017; prescribing an effective date; and providing for revenue
6 raising that requires approval by a three-fifths majority.”.

7 Delete lines 10 through 18 and delete pages 2 through 92 and insert:
8

9 **“CARBON TAX**
10 **“(Imposition of Tax)**

11
12 **“SECTION 1. As used in sections 1 to 6 of this 2020 Act:**

13 **“(1) ‘Annual reported emissions’ means the greenhouse gas emis-**
14 **sions, expressed in terms of carbon dioxide equivalent, emitted during**
15 **a calendar year by a person subject to the tax imposed under section**
16 **2 of this 2020 Act, as reported by the person to the Department of**
17 **Environmental Quality under ORS 468A.280 and verified by the de-**
18 **partment.**

19 **“(2) ‘Biomass-derived fuels’ includes:**

20 **“(a) Nonfossilized and biodegradable organic material originating**
21 **from plants, animals and microorganisms;**

1 **“(b) Products, by-products, residues and waste from agriculture,**
2 **forestry and related industries; and**

3 **“(c) The nonfossilized and biodegradable organic fractions of in-**
4 **dustrial and municipal wastes, including gases and liquids recovered**
5 **from the decomposition of nonfossilized and biodegradable organic**
6 **material.**

7 **“(3) ‘Biogenic emissions’ means greenhouse gas emissions generated**
8 **from biomass-derived fuels.**

9 **“(4)(a) ‘Carbon-based fuel’ means coal, natural gas, petroleum pro-**
10 **ducts and any other product used for fuel that contains carbon and**
11 **emits greenhouse gases when combusted.**

12 **“(b) ‘Carbon-based fuel’ does not include any product used for fuel**
13 **that is from a resource that is less than 1,000 years old in its natural**
14 **state.**

15 **“(5) ‘Carbon dioxide equivalent’ means the amount of carbon**
16 **dioxide by weight that would produce the same global warming impact**
17 **as a given weight of another greenhouse gas.**

18 **“(6) ‘Carbon-generated electricity’ means electric energy that is**
19 **produced using a carbon-based fuel.**

20 **“(7) ‘Electric system manager’ includes any entity that, as needed,**
21 **operates or markets electricity generating facilities, or purchases**
22 **wholesale electricity to manage the load for wholesale or retail elec-**
23 **tricity customers within a balancing authority area that is at least**
24 **partially located in Oregon, including but not limited to the following**
25 **types of entities:**

26 **“(a) Electric companies as defined in ORS 757.600.**

27 **“(b) Electricity service suppliers as defined in ORS 757.600.**

28 **“(c) Consumer-owned utilities as defined in ORS 757.270.**

29 **“(d) The Bonneville Power Administration.**

30 **“(e) Electric generation and transmission cooperatives.**

1 “(8) ‘Greenhouse gas’ means carbon dioxide, methane, nitrous
2 oxide, hydrofluorocarbons, perfluorocarbons, sulfur hexafluoride and
3 nitrogen trifluoride.

4 “(9) ‘Natural gas utility’ means a natural gas utility regulated by
5 the Public Utility Commission under ORS chapter 757.

6 “(10) ‘Person’ includes individuals, corporations, associations,
7 firms, partnerships, joint stock companies, public and municipal cor-
8 porations, political subdivisions, the state and any agencies thereof
9 and the federal government and any agencies thereof.

10 “SECTION 2. (1)(a) A tax is imposed on greenhouse gases emitted
11 by every person described in subsection (2) of this section.

12 “(b) The tax shall be computed on the basis of \$15 per metric ton
13 of the carbon dioxide equivalent of greenhouse gases emitted as de-
14 scribed in subsection (2) of this section during the calendar year.

15 “(2) The following persons shall be liable for the tax imposed under
16 this section for the emissions provided for as follows:

17 “(a) A person in control of one or more air contamination sources
18 for which a permit is issued pursuant to ORS 468.065, 468A.040 or
19 468A.155 is subject to the tax for the direct annual reported emissions
20 of the air contamination source if:

21 “(A) The air contamination source has annual reported emissions
22 that meet or exceed 25,000 metric tons of carbon dioxide equivalent;
23 or

24 “(B) The North American Industry Classification System short title
25 and code that is listed in the permit for the air contamination sources
26 is fossil fuel electric power generation.

27 “(b) An electric system manager is subject to the tax for annual
28 reported emissions from outside this state that are attributable to the
29 generation of electricity that the electric system manager schedules
30 for delivery and consumption in this state, including wholesale market

1 purchases for which the energy source for the electricity is not known,
2 and accounting for transmission and distribution line losses.

3 “(c) A natural gas marketer is subject to the tax for the annual
4 reported emissions from the combustion of natural gas that is sold by
5 the natural gas marketer for use in this state by persons that are not
6 subject to the tax under paragraph (a) of this subsection.

7 “(d) A natural gas utility is subject to the tax for the annual re-
8 ported emissions from the combustion of natural gas that the natural
9 gas utility imports, sells or distributes for use in this state and that
10 are not emissions subject to the tax under paragraph (a) or (c) of this
11 subsection.

12 “(e) Persons not described in paragraph (c) or (d) of this subsection
13 that produce in Oregon, or import into Oregon, carbon-based fuel that
14 is sold or distributed for use in this state are subject to the tax for the
15 annual reported emissions attributable to the combustion of the fuel.

16 “(3)(a) Notwithstanding subsection (2) of this section, the following
17 persons are exempt from the tax imposed under this section:

18 “(A) A land disposal site, if the land disposal site was closed before
19 the effective date of this 2020 Act and is closed and maintained in
20 compliance with ORS 459.268.

21 “(B) A cogeneration facility, as defined in ORS 758.505, that is
22 owned or operated by a public university listed in ORS 352.002 or by
23 the Oregon Health and Science University established under ORS
24 353.020.

25 “(C) A person that imports in a calendar year less than 500,000 gal-
26 lons of gasoline and diesel fuel, in total. Any fuel imported by persons
27 that share common ownership or control shall be aggregated together
28 to determine whether a person is exempt under this paragraph.

29 “(b) Notwithstanding subsection (2) of this section, the following
30 emissions are exempt from the tax imposed under this section:

1 **“(A) Biogenic emissions.**

2 **“(B) Greenhouse gas emissions attributable to an air contamination**
3 **source described in subsection (2)(a)(B) of this section that are attrib-**
4 **utable to the generation in this state of electricity that is:**

5 **“(i) Delivered to and consumed in another state, accounting for**
6 **transmission and distribution line losses; and**

7 **“(ii) For which the capital and fuel costs associated with the gen-**
8 **eration are included in the rates of a multistate jurisdictional electric**
9 **company that are charged to the electricity customers in a state other**
10 **than Oregon.**

11 **“(C) Greenhouse gas emissions attributable to a consumer-owned**
12 **utility, as defined in ORS 757.270, if the three-year average of the an-**
13 **nuual greenhouse gas emissions attributable to electricity that is**
14 **scheduled, by the consumer-owned utility or by an electric generation**
15 **and transmission cooperative, for the consumer-owned utility to de-**
16 **liver for consumption in this state is less than 25,000 metric tons of**
17 **carbon dioxide equivalent.**

18 **“(4) Notwithstanding the rate designated under subsection (1)(b) of**
19 **this section, the amount of tax imposed with respect to oil or natural**
20 **gas under this section may not exceed six percent of the market value**
21 **of oil or natural gas that is described in Article IX, section 3b, of the**
22 **Oregon Constitution. If the total of all taxes and excises imposed by**
23 **all laws on oil or natural gas described in Article IX, section 3b, of the**
24 **Oregon Constitution, exceeds six percent of the market value of the**
25 **oil or natural gas, the amount that is in excess because of taxes im-**
26 **posed under the laws of this state, other than the tax imposed under**
27 **this section, shall be refunded to the taxpayer.**

28 **“(5) The Department of Revenue shall calculate the tax liability of**
29 **a person subject to the tax imposed under this section by multiplying**
30 **the rate designated in subsection (1) of this section by the total**

1 amount of annual reported emissions for the person subject to the tax
2 as identified in the reports required under section 3 of this 2020 Act.

3 “(6) The Department of Revenue and the Environmental Quality
4 Commission may adopt any rules necessary for the calculation of tax
5 liability and the collection of the tax imposed under this section.

6 “(7) The tax imposed under this section does not apply to:

7 “(a) The carbon dioxide equivalent of greenhouse gas emissions that
8 the state is prohibited from taxing under the Constitution or laws of
9 the United States or the Constitution or laws of the State of Oregon.

10 “(b) A person described in subsection (2) of this section that is ad-
11 ministered by a federal agency.

12 “(c) The emissions attributable to carbon-based fuel or carbon-
13 generated electricity that is transported through this state, or
14 produced in this state, but not consumed in this state.

15 **“SECTION 3. (1) Each person required to pay the tax imposed under**
16 **section 2 of this 2020 Act shall file a report with the Department of**
17 **Revenue on or before April 1 of each year.**

18 “(2) The report filed by a person under this section shall include:

19 “(a) The total amount of the annual reported emissions attributable
20 to the person as reported to the Department of Environmental Quality
21 under ORS 468A.280 and verified by the department;

22 “(b)(A) The market value of and any tax or excise paid on, with
23 respect to or measured by oil or natural gas that is described in Article
24 IX, section 3b, of the Oregon Constitution, and sold by the person to
25 consumers in this state in the previous calendar year; or

26 “(B) The market value of and any tax or excise paid on, with re-
27 spect to or measured by oil or natural gas that is described in Article
28 IX, section 3b, of the Oregon Constitution, and used to produce
29 carbon-generated electricity supplied by the person to customers in
30 this state in the previous calendar year; and

1 “(c) Any other information required by the Department of Revenue
2 by rule.

3 “(3) Each person subject to the tax under section 2 of this 2020 Act
4 shall keep records, render statements, make returns and comply with
5 rules adopted by the Department of Revenue and the Department of
6 Environmental Quality related to the tax imposed under section 2 of
7 this 2020 Act.

8 “SECTION 4. (1) On or before June 1 of each year, the Department
9 of Revenue shall send to each person subject to the tax under section
10 2 of this 2020 Act an assessment that identifies the tax liability of the
11 person for the previous calendar year for the tax imposed under sec-
12 tion 2 of this 2020 Act.

13 “(2) On or before July 1 of each year, each person that receives an
14 assessment under subsection (1) of this section shall pay the amount
15 of the tax liability to the department.

16 “(3) If the amount paid by the person under subsection (2) of this
17 section exceeds the amount of tax payable, the department shall re-
18 fund the amount of the excess with interest at the rate established
19 under ORS 305.220 for each month or fraction of a month from the
20 date of payment of the excess until the date of the refund. A refund
21 is not available to a person that fails to claim the refund within two
22 years after the due date for the filing of the return with respect to
23 which the claim for refund relates.

24 “(4) If a person fails to pay the tax assessed against the person
25 under subsection (1) of this section, the department may enforce col-
26 lection by the issuance of a distraint warrant for the collection of the
27 delinquent amount and all penalties, interest and collection charges.
28 The warrant shall be issued, docketed and proceeded upon in the same
29 manner and shall have the same force and effect as is prescribed with
30 respect to warrants for the collection of delinquent income taxes.

1 **“SECTION 5. Moneys received by the Department of Revenue from**
2 **the tax imposed under section 2 of this 2020 Act shall be deposited in**
3 **a suspense account created pursuant to ORS 293.445. Moneys in that**
4 **account shall be distributed as follows:**

5 **“(1) All moneys that constitute revenues described in Article IX,**
6 **section 3a, of the Oregon Constitution, shall be transferred to the**
7 **State Highway Fund.**

8 **“(2) All moneys that constitute revenues described in Article VIII,**
9 **section 2 (1)(g), of the Oregon Constitution, shall be transferred to the**
10 **Common School Fund to the credit of the subaccount established in**
11 **the Distributable Income Account under ORS 273.105 (3).**

12 **“(3) All moneys not described in subsections (1) and (2) of this sec-**
13 **tion, minus any amounts the Department of Revenue or Department**
14 **of Environmental Quality may incur in the administration of the tax**
15 **and after deducting refunds, shall be transferred as follows:**

16 **“(a) 12.5 percent to the Common School Fund to the credit of the**
17 **subaccount established in the Distributable Income Account under**
18 **ORS 273.105 (3);**

19 **“(b) 12.5 percent to the Carbon Sequestration Education Inno-**
20 **vations Fund established under section 13 of this 2020 Act; and**

21 **“(c) Seventy-five percent to the General Fund.**

22 **“SECTION 6. Except as otherwise provided in sections 1 to 6 of this**
23 **2020 Act, or where context requires otherwise, the provisions of ORS**
24 **chapters 305, 314 and 316 as to the audit and examination of reports**
25 **and returns, periods of limitation, determination of and notices of de-**
26 **ficiencies, assessments, collections, liens, delinquencies, claims for**
27 **refund and refunds, conferences, appeals to the Oregon Tax Court,**
28 **stays of collection pending appeal, confidentiality of returns and the**
29 **penalties and procedures relative thereto, apply to the determinations**
30 **of taxes, penalties and interest under sections 1 to 6 of this 2020 Act.**

1 **“(Greenhouse Gas Reporting Requirements)**

2
3 **“SECTION 7.** ORS 468A.280 is amended to read:

4 “468A.280. (1) *[In addition to any registration and reporting that may be*
5 *required under ORS 468A.050, the Environmental Quality Commission by rule*
6 *may require registration and reporting by:]* **As used in this section,**
7 **‘greenhouse gas’ has the meaning given that term in section 1 of this**
8 **2020 Act.**

9 **“(2) The Environmental Quality Commission by rule may require**
10 **registration and reporting of information necessary to determine**
11 **greenhouse gas emissions by:**

12 **“(a) A person in control of an air contamination source of any class**
13 **for which registration and reporting is required under ORS 468A.050.**

14 “*[(a)] (b) [Any] A person who imports, sells, allocates or distributes for*
15 *use in this state [electricity, the generation of which emits greenhouse gases].*

16 “*[(b)] (c) [Any] A person who imports, sells or distributes for use in this*
17 *state [fossil] fuel that generates greenhouse gases when used or combusted.*

18 **“(3) A person required to register and report under subsection (2)**
19 **of this section shall register with the Department of Environmental**
20 **Quality and make reports to the department containing information**
21 **that the commission identifies by rule that is relevant to determining**
22 **and verifying greenhouse gas emissions. The commission may by rule**
23 **require the person to provide an audit by an independent and disin-**
24 **terested party to verify that the greenhouse gas emissions information**
25 **reported by the person is true and accurate.**

26 “*[(2)] (4) Rules adopted by the commission under this section for elec-*
27 *tricity that is imported, sold, allocated or distributed for use in this state*
28 *may require reporting of information necessary to determine greenhouse gas*
29 *emissions from generating facilities used to produce the electricity and re-*
30 *lated electricity transmission line losses.*

1 “[(3)(a)] **(5)(a)** The commission shall allow consumer-owned utilities, as
2 defined in ORS 757.270, to comply with reporting requirements imposed under
3 this section by the submission of a report prepared by a third party. A report
4 submitted under this paragraph may include information for more than one
5 consumer-owned utility, but must include all information required by the
6 commission for each individual utility.

7 “(b) For the purpose of determining greenhouse gas emissions related to
8 electricity purchased from the Bonneville Power Administration by a
9 consumer-owned utility, as defined in ORS 757.270, the commission may re-
10 quire only that the utility report:

11 “(A) The number of megawatt-hours of electricity purchased by the utility
12 from the Bonneville Power Administration, segregated by the types of con-
13 tracts entered into by the utility with the Bonneville Power Administration;
14 and

15 “(B) The percentage of each fuel or energy type used to produce electric-
16 ity purchased under each type of contract.

17 “[(4)(a)] **(6)(a)** Rules adopted by the commission pursuant to this section
18 for electricity that is purchased, imported, sold, allocated or distributed for
19 use in this state by an electric company, as defined in ORS 757.600, must be
20 limited to the reporting of:

21 “(A) **The generating facility fuel type and** greenhouse gas emissions
22 emitted from generating facilities owned or operated by the electric company;

23 “(B) **The megawatt-hours of electricity generated by the electric**
24 **company for use in this state;**

25 “[(B)] (C) Greenhouse gas emissions emitted from transmission equipment
26 owned or operated by the electric company;

27 “[(C)] (D) The number of megawatt-hours of electricity purchased by the
28 electric company for use in this state, including information, if known, on:

29 “(i) The seller of the electricity to the electric company; and

30 “(ii) The original generating facility fuel type or types; and

1 “[~~(D)~~] (**E**) An estimate of the amount of greenhouse gas emissions[, *using*
2 *default greenhouse gas emissions factors established by the commission by*
3 *rule,*] attributable to:

4 “(i) Electricity purchases made by a particular seller to the electric
5 company;

6 “(ii) Electricity purchases from an unknown origin or from a seller who
7 is unable to identify the original generating facility fuel type or types;

8 “(iii) Electricity purchases for which a renewable energy certificate under
9 ORS 469A.130 has been issued but subsequently transferred or sold to a per-
10 son other than the electric company;

11 “(iv) Electricity transmitted for others by the electric company; and

12 “(v) Total energy losses from electricity transmission and distribution
13 equipment owned or operated by the electric company.

14 “(b) Pursuant to paragraph (a) of this subsection, a multijurisdictional
15 electric company may rely upon a cost allocation methodology approved by
16 the Public Utility Commission for reporting emissions allocated in this state.

17 “[~~(5)~~] (**7**) Rules adopted by the commission under this section for [*fossil*]
18 fuel that is imported, sold or distributed for use in this state may require
19 reporting of the type and quantity of the fuel and any additional information
20 necessary to determine the [*carbon content*] **greenhouse gas emissions as-**
21 **sociated with the use or combustion** of the fuel. [*For the purpose of de-*
22 *termining greenhouse gas emissions related to liquefied petroleum gas, the*
23 *commission shall allow reporting using publications or submission of data by*
24 *the American Petroleum Institute but may require reporting of such other in-*
25 *formation necessary to achieve the purposes of the rules adopted by the com-*
26 *mission under this section.*]

27 “[~~(6)~~] (**8**) To an extent that is consistent with the purposes of the rules
28 adopted by the commission under this section, the commission shall minimize
29 the burden of the reporting required under this section by:

30 “(a) Allowing concurrent reporting of information that is also reported

1 to another state agency;

2 “(b) Allowing electronic reporting;

3 “(c) Allowing use of good engineering practice calculations in reports, or
4 of emission factors published by the United States Environmental Protection
5 Agency;

6 “(d) Establishing thresholds for the amount of specific greenhouse gases
7 that may be emitted or generated without reporting;

8 “(e) Requiring reporting by the fewest number of persons in a fuel dis-
9 tribution system that will allow the commission to acquire the information
10 needed by the commission; or

11 “(f) Other appropriate means and procedures determined by the commis-
12 sion.

13 “[*(7) As used in this section, ‘greenhouse gas’ has the meaning given that*
14 *term in ORS 468A.210.*]

15 “**(9) The department may require a person for which registration**
16 **and reporting is required under subsection (2) of this section to provide**
17 **any pertinent records related to verification of greenhouse gas emis-**
18 **sions in order to determine compliance with and to enforce this sec-**
19 **tion and rules adopted pursuant to this section.**

20 “**(10) If a person required to register and report under subsection**
21 **(2) of this section fails to submit a report under this section, the de-**
22 **partment may develop an assigned emissions level for the person if**
23 **necessary for the purpose of assessing the tax imposed under section**
24 **2 of this 2020 Act.**

25

26 “**USES OF TAX REVENUES DEDICATED TO STATE HIGHWAY**
27 **FUND**

28

29 “**SECTION 8. (1) Seventy-five percent of the amount of revenue**
30 **from the tax imposed under section 2 of this 2020 Act that is subject**

1 to the use restrictions set forth in Article IX, section 3a, of the Oregon
2 Constitution, shall be used to make refunds under this section.

3 “(2)(a) Any person that uses fuel to propel a motor vehicle on the
4 public highways of this state may apply to the Department of Revenue
5 for a refund equal to 75 percent of the per gallon rate of the tax im-
6 posed under section 2 of this 2020 Act multiplied by the number of
7 gallons of fuel that the person used in the immediately preceding cal-
8 endar year.

9 “(b) An application for a refund under this subsection must be
10 submitted to the department on or before April 15 in the year following
11 the calendar year to which the refund application relates.

12 “(c) The application required under this subsection shall be in a
13 form prescribed by the department by rule and must include a state-
14 ment, signed by the applicant under penalties for false swearing, that
15 sets forth the number of gallons of fuel proposed as the basis for
16 computing the amount of the refund.

17 “(d) The department may require the applicant for a refund under
18 this subsection to furnish any information the department considers
19 necessary for processing the application.

20 “(e) As used in this subsection, ‘fuel’ means:

21 “(A) Motor vehicle fuel as defined in ORS 319.010; and

22 “(B) Fuel subject to the tax imposed under ORS 319.530 on the use
23 of fuel in a motor vehicle within the meaning of ORS 319.520.

24 “(3)(a) The department may investigate a refund application sub-
25 mitted under subsection (2) of this section and gather and compile
26 such information related to the application as the department consid-
27 ers necessary.

28 “(b) The department may examine the relevant records of the ap-
29 plicant in order to establish the validity of an application.

30 “(c) If an applicant does not permit the department to examine the

1 relevant records, the applicant waives all rights to the refund to which
2 the application relates.

3 “(4)(a) The department shall reject or approve an application for a
4 refund submitted under subsection (2) of this section.

5 “(b) The department may modify an application to any reasonable
6 extent necessary for approval of the application.

7 “(c) If the department rejects or modifies an application, the de-
8 partment shall notify the applicant and explain the reasons for the
9 rejection or modification. An applicant may appeal a rejection or
10 modification, subject to the provisions of section 6 of this 2020 Act.

11 “(d) If the department approves an application, the department
12 shall notify the applicant and make the refund.

13 **“SECTION 9. (1) After making all valid refunds under section 8 of**
14 **this 2020 Act for a calendar year, the balance of the revenues described**
15 **in section 5 (1) of this 2020 Act for the same calendar year shall be**
16 **allocated as follows:**

17 “(a) 50 percent to the Department of Transportation for use as
18 specified in subsection (2) of this section.

19 “(b) 30 percent to counties for distribution as provided in ORS
20 366.762.

21 “(c) 20 percent to cities for distribution as provided in ORS 366.800.

22 “(2) The moneys described in subsection (1)(a) of this section or
23 equivalent amounts that become available to the Department of
24 Transportation shall be expended for transportation projects that:

25 “(a) Mitigate congestion; and

26 “(b) Support public transportation.

27

28 **“USES OF TAX REVENUES DEPOSITED IN COMMON SCHOOL**
29 **FUND**

30

1 **“SECTION 10.** ORS 273.105 is amended to read:

2 “273.105. (1) The Distributable Income Account is established within the
3 Common School Fund. The Department of State Lands shall administer this
4 account in accordance with Article VIII, section 4, Oregon Constitution, and
5 applicable laws.

6 “(2) The following moneys in the Common School Fund shall be credited
7 to the Distributable Income Account:

8 “(a) Moneys determined by the State Land Board to be available for ap-
9 portionment according to ORS 327.410, after payment of the expenses of the
10 State Land Board authorized to be paid under Article VIII, section 2 (2), of
11 the Oregon Constitution.

12 “(b) Other moneys received by the Department of State Lands that are
13 required by law to be credited to the Distributable Income Account.

14 **“(3) The Department of State Lands shall establish a subaccount in**
15 **the Distributable Income Account for moneys received under section**
16 **5 (2) of this 2020 Act.**

17 “[(3)] (4) All other moneys received by the Department of State Lands
18 shall be credited to the Common School Fund.

19 “[(4)] (5) The moneys in the Distributable Income Account are appropri-
20 ated continuously for apportionment according to ORS 327.410.

21 **“SECTION 11.** ORS 327.410 is amended to read:

22 “327.410. (1) The Department of State Lands shall transfer the balance of
23 the Distributable Income Account of the Common School Fund established
24 under ORS 273.105, after deductions authorized by law, to the Superintendent
25 of Public Instruction semiannually, or more frequently if the State Land
26 Board so orders. The superintendent shall immediately apportion the amount
27 transferred among the counties in proportion to the number of children res-
28 ident in each county between the ages of 4 and 20 as determined pursuant
29 to ORS 190.510 to 190.610. The superintendent shall distribute to each school
30 district within a county a share of the county’s apportionment that is based

1 on the district's average daily membership that resides within the county.

2 **“(2)(a) When making distributions to school districts as provided**
3 **by subsection (1) of this section, the superintendent shall specify the**
4 **amount of the distribution that is attributable to the subaccount es-**
5 **tablished under ORS 273.105 (3). Amounts specified under this sub-**
6 **section must be used by a school district as follows:**

7 **“(A) Fifty percent to address any unfunded Public Employees Re-**
8 **tirement System liabilities of the school district; and**

9 **“(B) Fifty percent for use by the school district under the High**
10 **School Graduation and College and Career Readiness Act as provided**
11 **by ORS 327.874.**

12 **“(b) Notwithstanding paragraph (a) of this subsection, if the**
13 **amount calculated under paragraph (a)(A) of this subsection exceeds**
14 **the amount of the unfunded Public Employees Retirement System li-**
15 **abilities of the school district, the school district shall use any excess**
16 **amounts specified under this subsection for the purpose described in**
17 **paragraph (a)(B) of this subsection.**

18 **“SECTION 12.** ORS 327.874 is amended to read:

19 **“327.874. (1)(a) A school district must use the amount apportioned under**
20 **ORS 327.859 to establish or expand programs, opportunities and strategies**
21 **under ORS 327.865, 327.868 and 327.871 and may not use the amount appor-**
22 **tioned to maintain programs, opportunities and strategies established prior**
23 **to December 8, 2016, except when a use is necessary to replace the loss or**
24 **expiration of time-limited grants or federal funds.**

25 **“(b) Amounts received by a school district under ORS 327.410 (2):**

26 **“(A) Are not subject to restrictions imposed on apportionments**
27 **made under ORS 327.859 that require a portion of funds be used for the**
28 **purposes of ORS 327.865, 327.868 and 327.871;**

29 **“(B) Must be prioritized for expenditures that comply with ORS**
30 **327.865 for the establishment or expansion of career and technical ed-**

1 **ucation programs that are relevant for the reduction or sequestration**
2 **of greenhouse gas emissions; and**

3 **“(C) For any amounts remaining after expenditures are made as**
4 **required under subparagraph (B) of this paragraph, may be used for**
5 **the purposes of ORS 327.865 for career and technical education pro-**
6 **grams that are not described in subparagraph (B) of this paragraph**
7 **or for programs, opportunities and strategies under ORS 327.868 and**
8 **327.871.**

9 **“(2)(a) The portion of funds apportioned under ORS 327.859 that a**
10 **school district uses for the purposes of ORS 327.865, 327.868 and 327.871 shall**
11 **be determined as follows:**

12 **“(A) If a school district receives less than \$100,000 for the school year**
13 **from an apportionment made under ORS 327.859, the school district may use**
14 **all of the funds for any one of the purposes described in ORS 327.865, 327.868**
15 **or 327.871.**

16 **“(B) If a school district receives \$100,000 or more but less than \$350,000**
17 **for the school year from an apportionment made under ORS 327.859, the**
18 **school district must use a portion of the funds for the purpose described in**
19 **ORS 327.865 and a portion of the funds for a purpose described in ORS**
20 **327.868 or 327.871.**

21 **“(C) If a school district receives \$350,000 or more for the school year from**
22 **an apportionment made under ORS 327.859, the school district must use a**
23 **portion of the funds for all three of the purposes described in ORS 327.865,**
24 **327.868 and 327.871.**

25 **“(b) Notwithstanding paragraph (a) of this subsection, if a school district**
26 **receives an apportionment for the second school year of a biennium that is**
27 **greater than the apportionment for the first school year of the biennium and**
28 **the increase would affect the portion of moneys the school district is re-**
29 **quired to use for the purposes described in ORS 327.865, 327.868 and 327.871,**
30 **as described in paragraph (a) of this subsection, the school district is not**

1 required to change the portions that the school district uses for the purposes
2 of ORS 327.865, 327.868 and 327.871 for the second school year of the
3 biennium.

4 “(c) Nothing in this subsection prohibits a school district receiving an
5 apportionment as described in paragraph (a)(A) or (B) of this subsection from
6 using any portion of the apportionment for more purposes than what is de-
7 scribed in paragraph (a)(A) or (B) of this subsection.

8 “(3) Notwithstanding the requirements in ORS 327.865, 327.868, 327.871
9 and 327.889 (3) that apportionments made under ORS 327.859 be used for ca-
10 reer and technical education programs in high schools, college-level educa-
11 tional opportunities for students in high schools and dropout-prevention
12 strategies in high schools, a school district may use up to 15 percent of the
13 apportionments the school district receives, after deducting any amounts
14 used for administrative costs under ORS 327.889 for programs, opportunities
15 and strategies for students in eighth grade. The use of apportionments under
16 this subsection must comply with the distribution requirements described in
17 subsection (2) of this section.

18 “(4) When establishing or expanding career and technical education pro-
19 grams and college-level educational opportunities, school districts may, and
20 are encouraged to, give preference to programs and opportunities in science,
21 technology, engineering and mathematics.

22

23 **“CARBON SEQUESTRATION EDUCATION INNOVATIONS FUND**

24

25 **“SECTION 13. The Carbon Sequestration Education Innovations**
26 **Fund is established in the State Treasury, separate and distinct from**
27 **the General Fund. Moneys in the Carbon Sequestration Education In-**
28 **novations Fund are continuously appropriated to the Higher Education**
29 **Coordinating Commission to be allocated to public universities listed**
30 **in ORS 352.002 and community colleges operated under ORS chapter**

1 341 to be used as follows:

2 “(1) 75 percent for tuition reduction; and

3 “(2) 25 percent for:

4 “(a) Capital construction costs; or

5 “(b) Repairs and maintenance.

6
7 “TAX CREDIT

8
9 “SECTION 14. Section 15 of this 2020 Act is added to and made a
10 part of ORS chapter 315.

11 “SECTION 15. (1) A credit against taxes that are otherwise due
12 under ORS chapter 316 or, if the taxpayer is a corporation, under ORS
13 chapter 317 or 318, is allowed to a taxpayer, other than a motor vehicle
14 fuel supplier, that during the tax year has liability for and has made
15 payments of the carbon tax imposed under section 2 of this 2020 Act.
16 The credit shall be 75 percent of the amount of the tax imposed under
17 section 2 of this 2020 Act that is paid by taxpayer during the tax year.
18 If a taxpayer claims the credit under this section, the Department of
19 Revenue shall verify the amount of tax paid under section 2 of this
20 2020 Act.

21 “(2) If the amount allowable as a credit under this section, when
22 added to the sum of the amounts allowable as a payment of tax under
23 ORS 314.505 to 314.525, 316.187 (withholding) and 316.583 (estimated tax),
24 other payments of tax and other refundable credit amounts, exceeds
25 the taxes imposed by ORS chapters 314 to 318 for the tax year (reduced
26 by any nonrefundable credits allowed for the tax year), the excess shall
27 be treated as an overpayment of tax and shall be refunded or applied
28 in the same manner as other tax overpayments.

29 “(3) A nonresident taxpayer shall be allowed the credit under this
30 section. The credit shall be computed in the same manner and be

1 **subject to the same limitations as the credit granted to a resident**
2 **taxpayer. However, the credit shall be prorated using the proportion**
3 **provided in ORS 316.117.**

4 **“(4) If a change in the taxable year of the taxpayer occurs as de-**
5 **scribed in ORS 314.085, or if the Department of Revenue terminates the**
6 **taxpayer’s taxable year under ORS 314.440, the credit allowed by this**
7 **section shall be prorated or computed in a manner consistent with**
8 **ORS 314.085.**

9 **“(5) If a change in the status of a taxpayer from resident to non-**
10 **resident or from nonresident to resident occurs, the credit allowed by**
11 **this section shall be determined in a manner consistent with ORS**
12 **316.117.**

13 **“(6) Spouses who file separate returns for a taxable year may each**
14 **claim a share of the tax credit that would have been allowed on a joint**
15 **return in proportion to the adjusted gross income of each.**

16 **“SECTION 16.** ORS 316.502 is amended to read:

17 **“316.502. (1) The net revenue from the tax imposed by this chapter, after**
18 **deducting refunds and amounts described in ORS 285B.630 and 285C.635, shall**
19 **be paid over to the State Treasurer and held in the General Fund as mis-**
20 **cellaneous receipts available generally to meet any expense or obligation of**
21 **the State of Oregon lawfully incurred.**

22 **“(2) A working balance of unreceipted revenue from the tax imposed by**
23 **this chapter may be retained for the payment of refunds, but such working**
24 **balance [shall] may not at the close of any fiscal year exceed the sum of \$1**
25 **million.**

26 **“(3) Moneys are continuously appropriated to the Department of Revenue**
27 **to make:**

28 **“(a) The refunds authorized under subsection (2) of this section; and**

29 **“(b) The refund payments in excess of tax liability authorized under ORS**
30 **315.174, 315.262, 315.264 and 315.266 and section 17, chapter 906, Oregon Laws**

1 2007, and section 15 of this 2020 Act.

2 **“SECTION 17.** ORS 317.850 is amended to read:

3 “317.850. The net revenue from the tax imposed by this chapter, after de-
4 duction of refunds, shall be paid over to the State Treasurer and held in the
5 General Fund as miscellaneous receipts available generally to meet any ex-
6 pense or obligation of the State of Oregon lawfully incurred. A working
7 balance of unreceipted revenue from the tax imposed by this chapter may be
8 retained for the payment of refunds, **including the refund payments au-**
9 **thorized under section 15 of this 2020 Act,** but such working balance
10 [*shall*] **may** not at the close of any fiscal year exceed the sum of \$500,000.

11 **“SECTION 18.** ORS 314.772 is amended to read:

12 “314.772. (1) Except as provided in ORS 314.766 (5)(b), the tax credits al-
13 lowed or allowable to a C corporation for purposes of ORS chapter 317 or
14 318 shall not be allowed to an S corporation. The business tax credits al-
15 lowed or allowable for purposes of ORS chapter 316 shall be allowed or are
16 allowable to the shareholders of the S corporation.

17 “(2) In determining the tax imposed under ORS chapter 316, as provided
18 under ORS 314.763, on income of the shareholder of an S corporation, there
19 shall be taken into account the shareholder’s pro rata share of business tax
20 credit (or item thereof) that would be allowed to the corporation (but for
21 subsection (1) of this section) or recapture or recovery thereof. The credit (or
22 item thereof), recapture or recovery shall be passed through to shareholders
23 in pro rata shares as determined in the manner prescribed under section
24 1377(a) of the Internal Revenue Code.

25 “(3) The character of any item included in a shareholder’s pro rata share
26 under subsection (2) of this section shall be determined as if such item were
27 realized directly from the source from which realized by the corporation, or
28 incurred in the same manner as incurred by the corporation.

29 “(4) If the shareholder is a nonresident and there is a requirement appli-
30 cable for the business tax credit that in the case of a nonresident the credit

1 be allowed in the proportion provided in ORS 316.117, then that provision
2 shall apply to the nonresident shareholder.

3 “(5) As used in this section, ‘business tax credit’ means the following
4 credits: ORS 315.104 (forestation and reforestation), ORS 315.138 (fish
5 screening, by-pass devices, fishways), ORS 315.141 (biomass production for
6 biofuel), ORS 315.156 (crop gleaning), ORS 315.164 and 315.169 (agriculture
7 workforce housing), ORS 315.176 (bovine manure), ORS 315.204 (dependent
8 care assistance), ORS 315.208 (dependent care facilities), ORS 315.213 (con-
9 tributions for child care), ORS 315.237 (employee and dependent scholar-
10 ships), ORS 315.271 (individual development accounts), ORS 315.304
11 (pollution control facility), ORS 315.326 (renewable energy development con-
12 tributions), ORS 315.331 (energy conservation projects), ORS 315.336 (trans-
13 portation projects), ORS 315.341 (renewable energy resource equipment
14 manufacturing facilities), ORS 315.354 and 469B.151 (energy conservation fa-
15 cilities), ORS 315.506 (tribal taxes on reservation enterprise zones and res-
16 ervation partnership zones), ORS 315.507 (electronic commerce), ORS 315.514
17 (film production development contributions), ORS 315.523 (employee training
18 programs), ORS 315.533 (low income community jobs initiative), ORS 315.593
19 (short line railroads), ORS 315.640 (university venture development funds),
20 ORS 315.643 (Opportunity Grant Fund contributions), ORS 315.675 (Trust for
21 Cultural Development Account contributions), ORS 317.097 (loans for af-
22 fordable housing), ORS 317.124 (long term enterprise zone facilities), ORS
23 317.147 (loans for agriculture workforce housing), ORS 317.152 (qualified re-
24 search expenses) and ORS 317.154 (alternative qualified research expenses)
25 and section 9, chapter 774, Oregon Laws 2013 (alternative fuel vehicle con-
26 tributions), **and section 15 of this 2020 Act (offset of carbon tax).**

27 **“SECTION 19.** ORS 318.031 is amended to read:

28 “318.031. It being the intention of the Legislative Assembly that this
29 chapter and ORS chapter 317 shall be administered as uniformly as possible
30 (allowance being made for the difference in imposition of the taxes), ORS

1 305.140 and 305.150, ORS chapter 314 and the following sections are incor-
2 porated into and made a part of this chapter: ORS 315.104, 315.141, 315.156,
3 315.176, 315.204, 315.208, 315.213, 315.304, 315.326, 315.331, 315.336, 315.506,
4 315.507, 315.523, 315.533, 315.593 and 315.643 and section 15 of this 2020 Act
5 (all only to the extent applicable to a corporation) and ORS chapter 317.

6 **“SECTION 20. Section 15 of this 2020 Act applies to tax years be-**
7 **ginning on or after January 1, 2022, and before January 1, 2028.**

8 **“SECTION 21. (1) Beginning in 2025, not later than October 15 of**
9 **each year, the Department of Revenue shall estimate:**

10 **“(a) The total amount of tax credits actually claimed under section**
11 **15 of this 2020 Act, by all taxpayers, for tax years for which the current**
12 **tax year is the third subsequent tax year.**

13 **“(b) The total potential amount of credits available to be claimed,**
14 **for all taxpayers, for tax years described in paragraph (a) of this sub-**
15 **section, based upon the amount of revenue received by the department**
16 **from the tax imposed under section 2 of this 2020 Act for the corre-**
17 **sponding calendar year.**

18 **“(2) Within 45 days of making the estimates required under sub-**
19 **section (1) of this section, the department shall transfer from the**
20 **General Fund to the Carbon Sequestration Investments Fund estab-**
21 **lished under section 22 of this 2020 Act an amount equal to the amount**
22 **estimated in subsection (1)(b) of this section, minus the amount esti-**
23 **mated in subsection (1)(a) of this section.**

24

25 **“CARBON SEQUESTRATION INVESTMENTS**

26 **“(Fund)**

27

28 **“SECTION 22. The Carbon Sequestration Investments Fund is es-**
29 **tablished, separate and distinct from the General Fund. The Carbon**
30 **Sequestration Investments Fund shall consist of moneys deposited in**

1 the fund from whatever source, public or private. Moneys in the fund
2 are continuously appropriated to the Oregon Business Development
3 Department to be distributed by the department through the grant
4 program established under section 23 of this 2020 Act.

5
6 “(Grant Program)
7

8 “**SECTION 23.** (1) The Oregon Business Development Department
9 shall establish by rule a program for awarding grants from moneys
10 deposited in the Carbon Sequestration Investments Fund. Grants
11 awarded under the program must be for programs, projects and ac-
12 tivities that support innovations in research, science, technology and
13 natural resource management for the reduction or sequestration of
14 greenhouse gas emissions.

15 “(2) Rules adopted by the department shall specify the application
16 process and the selection criteria that will be used in awarding grants.
17

18 “CONFORMING AMENDMENTS
19

20 “**SECTION 24.** ORS 803.420, as amended by section 35, chapter 750,
21 Oregon Laws 2017, section 4, chapter 114, Oregon Laws 2018, and section 17,
22 chapter 491, Oregon Laws 2019, is amended to read:

23 “803.420. (1) The vehicle registration fees imposed under this section shall
24 be based on the classifications determined by the Department of Transpor-
25 tation by rule. The department may classify a vehicle to ensure that regis-
26 tration fees for the vehicle are the same as for other vehicles the department
27 determines to be comparable.

28 “(2) Except as otherwise provided in this section, or unless the vehicle is
29 registered quarterly, the fees described in this section are for an entire reg-
30 istration period for the vehicle as described under ORS 803.415. For a vehicle

1 registered for a quarterly registration period under ORS 803.415, the depart-
2 ment shall apportion any fee under this section to reflect the number of
3 quarters registered.

4 “(3) Vehicle registration fees are due when a vehicle is registered and
5 when the registered owner renews the registration.

6 “(4) In addition to the registration fees listed in this section, a county
7 or a district may impose an additional registration fee as provided under
8 ORS 801.041 and 801.042.

9 “(5) A rental or leasing company, as defined in ORS 221.275, that elects
10 to initially register a vehicle for an annual or biennial registration period
11 shall pay a fee of \$2 in addition to the vehicle registration fee provided under
12 this section.

13 “(6) The registration fees for each year of the registration period for ve-
14 hicles subject to biennial registration are as follows:

15 “(a) Passenger vehicles not otherwise provided for in this section or ORS
16 821.320, \$43.

17 “(b) Utility trailers or light trailers, as those terms are defined by rule
18 by the department, [~~\$63~~] **\$58**.

19 “(c) Mopeds and motorcycles, [~~\$44~~] **\$39**.

20 “(d) Low-speed vehicles, [~~\$63~~] **\$58**.

21 “(e) Medium-speed electric vehicles, [~~\$63~~] **\$58**.

22 “(7) The registration fees for vehicles that are subject to biennial regis-
23 tration and that are listed in this subsection are as follows:

24 “(a) State-owned vehicles registered under ORS 805.045 and undercover
25 vehicles registered under ORS 805.060, \$10 upon registration or renewal.

26 “(b) Fixed load vehicles:

27 “(A) If a declaration of weight described under ORS 803.435 is submitted
28 establishing the weight of the vehicle at 3,000 pounds or less, \$61.

29 “(B) If no declaration of weight is submitted or if the weight of the ve-
30 hicles is in excess of 3,000 pounds, \$82.

1 “(c) Travel trailers, special use trailers, campers and motor homes, based
2 on length as determined under ORS 803.425:

3 “(A) Trailers or campers that are 6 to 10 feet in length, \$81.

4 “(B) Trailers or campers over 10 feet in length, \$81 plus \$6.75 a foot for
5 each foot of length over the first 10 feet.

6 “(C) Motor homes that are 6 to 14 feet in length, \$86.

7 “(D) Motor homes over 14 feet in length, \$126 plus \$7.50 a foot for each
8 foot of length over the first 10 feet.

9 “(8) The registration fee for trailers for hire that are equipped with
10 pneumatic tires made of an elastic material and that are not travel trailers
11 or trailers registered under permanent registration is \$30.

12 “(9) The registration fees for vehicles subject to ownership registration
13 are as follows:

14 “(a) Government-owned vehicles registered under ORS 805.040, \$5.

15 “(b) Vehicles registered with special registration for disabled veterans
16 under ORS 805.100 or for former prisoners of war under ORS 805.110, \$15.

17 “(c) School vehicles registered under ORS 805.050, \$5.

18 “(10) The registration fees for vehicles subject to permanent registration
19 are as follows:

20 “(a) Antique vehicles registered under ORS 805.010, \$100.

21 “(b) Vehicles of special interest registered under ORS 805.020, \$100.

22 “(c) Racing activity vehicles registered under ORS 805.035, \$100.

23 “(d) Trailers, \$10.

24 “(e) State-owned vehicles registered under ORS 805.045 and undercover
25 vehicles registered under ORS 805.060, \$10.

26 “(11) The registration fee for trailers registered as part of a fleet under
27 an agreement reached pursuant to ORS 802.500 is the same fee as the fee for
28 vehicles of the same type registered under other provisions of the Oregon
29 Vehicle Code.

30 “(12) The registration fee for vehicles with proportional registration un-

1 der ORS 826.009, or proportional fleet registration under ORS 826.011, is the
2 same fee as the fee for vehicles of the same type under this section except
3 that the fees shall be fixed on an apportioned basis as provided under the
4 agreement established under ORS 826.007.

5 “(13) In addition to any other registration fees charged for registration
6 of vehicles in fleets under ORS 805.120, the department may charge the fol-
7 lowing fees:

8 “(a) Service charge for each vehicle entered into a fleet, \$3.

9 “(b) Service charge for each vehicle in the fleet at the time of renewal,
10 \$2.

11 “[*(14)(a) The registration fee for motor vehicles required to establish a*
12 *registration weight under ORS 803.430 or 826.013, tow vehicles used to trans-*
13 *port property for hire other than as described in ORS 822.210 and commercial*
14 *buses is as provided in the following chart, based upon the weight submitted*
15 *in the declaration of weight prepared under ORS 803.435 or 826.015:]*

16 “[_____]

17	<i>Weight in Pounds</i>	<i>Fee</i>
18	<i>8,000 or less</i>	<i>\$ 74</i>
19	<i>8,001 to 10,000</i>	<i>464</i>
20	<i>10,001 to 12,000</i>	<i>528</i>
21	<i>12,001 to 14,000</i>	<i>591</i>
22	<i>14,001 to 16,000</i>	<i>655</i>
23	<i>16,001 to 18,000</i>	<i>718</i>
24	<i>18,001 to 20,000</i>	<i>801</i>
25	<i>20,001 to 22,000</i>	<i>864</i>
26	<i>22,001 to 24,000</i>	<i>949</i>
27	<i>24,001 to 26,000</i>	<i>1,031</i>
28	<i>26,001 to 28,000</i>	<i>375</i>
29	<i>28,001 to 30,000</i>	<i>391</i>
30	<i>30,001 to 32,000</i>	<i>422</i>

1	32,001	to	34,000	438
2	34,001	to	36,000	468
3	36,001	to	38,000	485
4	38,001	to	40,000	515
5	40,001	to	42,000	532
6	42,001	to	44,000	562
7	44,001	to	46,000	578
8	46,001	to	48,000	593
9	48,001	to	50,000	625
10	50,001	to	52,000	656
11	52,001	to	54,000	672
12	54,001	to	56,000	686
13	56,001	to	58,000	717
14	58,001	to	60,000	750
15	60,001	to	62,000	780
16	62,001	to	64,000	811
17	64,001	to	66,000	827
18	66,001	to	68,000	857
19	68,001	to	70,000	874
20	70,001	to	72,000	904
21	72,001	to	74,000	921
22	74,001	to	76,000	951
23	76,001	to	78,000	967
24	78,001	to	80,000	998
25	80,001	to	82,000	1,014
26	82,001	to	84,000	1,045
27	84,001	to	86,000	1,061
28	86,001	to	88,000	1,092
29	88,001	to	90,000	1,108
30	90,001	to	92,000	1,139

1	92,001 to 94,000	1,155
2	94,001 to 96,000	1,185
3	96,001 to 98,000	1,202
4	98,001 to 100,000	1,218
5	100,001 to 102,000	1,249
6	102,001 to 104,000	1,265
7	104,001 to 105,500	1,295

8 “[_____]

9 “[(b)(A) *The registration fee for motor vehicles with a registration weight*
10 *of more than 8,000 pounds that are described in ORS 825.015, that are operated*
11 *by a charitable organization as defined in ORS 825.017 (13), is as provided in*
12 *the following chart:*]

13 “[_____]

14	<i>Weight in Pounds</i>	<i>Fee</i>
15	8,001 to 10,000	\$ 71
16	10,001 to 12,000	85
17	12,001 to 14,000	92
18	14,001 to 16,000	107
19	16,001 to 18,000	114
20	18,001 to 20,000	128
21	20,001 to 22,000	135
22	22,001 to 24,000	149
23	24,001 to 26,000	156
24	26,001 to 28,000	170
25	28,001 to 30,000	178
26	30,001 to 32,000	192
27	32,001 to 34,000	199
28	34,001 to 36,000	213
29	36,001 to 38,000	220
30	38,001 to 40,000	234

1	40,001	to	42,000	241
2	42,001	to	44,000	256
3	44,001	to	46,000	263
4	46,001	to	48,000	270
5	48,001	to	50,000	284
6	50,001	to	52,000	298
7	52,001	to	54,000	305
8	54,001	to	56,000	312
9	56,001	to	58,000	327
10	58,001	to	60,000	341
11	60,001	to	62,000	355
12	62,001	to	64,000	369
13	64,001	to	66,000	376
14	66,001	to	68,000	391
15	68,001	to	70,000	398
16	70,001	to	72,000	412
17	72,001	to	74,000	419
18	74,001	to	76,000	433
19	76,001	to	78,000	440
20	78,001	to	80,000	454
21	80,001	to	82,000	462
22	82,001	to	84,000	476
23	84,001	to	86,000	483
24	86,001	to	88,000	497
25	88,001	to	90,000	504
26	90,001	to	92,000	518
27	92,001	to	94,000	525
28	94,001	to	96,000	540
29	96,001	to	98,000	547
30	98,001	to	100,000	554

1	100,001 to 102,000	568
2	102,001 to 104,000	575
3	104,001 to 105,500	589

4 “[_____]

5 “[(B) *The registration fee for motor vehicles that are certified under ORS*
6 *822.205, unless the motor vehicles are registered under paragraph (a) of this*
7 *subsection, or that are used exclusively to transport manufactured structures,*
8 *is as provided in the following chart:]*

9 “[_____]

10	<i>Weight in Pounds</i>	<i>Fee</i>
11	8,000 or less	\$ 63
12	8,001 to 10,000	145
13	10,001 to 12,000	173
14	12,001 to 14,000	187
15	14,001 to 16,000	217
16	16,001 to 18,000	231
17	18,001 to 20,000	260
18	20,001 to 22,000	274
19	22,001 to 24,000	304
20	24,001 to 26,000	318
21	26,001 to 28,000	346
22	28,001 to 30,000	362
23	30,001 to 32,000	391
24	32,001 to 34,000	405
25	34,001 to 36,000	435
26	36,001 to 38,000	449
27	38,001 to 40,000	477
28	40,001 to 42,000	491
29	42,001 to 44,000	521
30	44,001 to 46,000	535

1	46,001	to	48,000	550
2	48,001	to	50,000	578
3	50,001	to	52,000	608
4	52,001	to	54,000	622
5	54,001	to	56,000	636
6	56,001	to	58,000	665
7	58,001	to	60,000	694
8	60,001	to	62,000	723
9	62,001	to	64,000	753
10	64,001	to	66,000	767
11	66,001	to	68,000	795
12	68,001	to	70,000	809
13	70,001	to	72,000	839
14	72,001	to	74,000	853
15	74,001	to	76,000	882
16	76,001	to	78,000	896
17	78,001	to	80,000	926
18	80,001	to	82,000	940
19	82,001	to	84,000	968
20	84,001	to	86,000	983
21	86,001	to	88,000	1,012
22	88,001	to	90,000	1,027
23	90,001	to	92,000	1,055
24	92,001	to	94,000	1,071
25	94,001	to	96,000	1,099
26	96,001	to	98,000	1,113
27	98,001	to	100,000	1,127
28	100,001	to	102,000	1,157
29	102,001	to	104,000	1,172
30	104,001	to	105,500	1,200

1 “[_____]

2 “[(C) *The owner of a vehicle described in subparagraph (A) or (B) of this*
3 *paragraph must certify at the time of initial registration, in a manner deter-*
4 *mined by the department by rule, that the motor vehicle will be used exclu-*
5 *sively to transport manufactured structures or exclusively as described in ORS*
6 *822.210, unless the motor vehicle is registered under paragraph (a) of this*
7 *subsection, or as described in ORS 825.015 or 825.017 (13). Registration of a*
8 *vehicle described in subparagraph (A) or (B) of this paragraph is invalid if*
9 *the vehicle is operated in any manner other than that described in the certi-*
10 *fication under this subparagraph.]*

11 “[(c) *Subject to paragraph (d) of this subsection, the registration fee for*
12 *motor vehicles registered as farm vehicles under ORS 805.300 is as provided*
13 *in the following chart, based upon the registration weight given in the decla-*
14 *ration of weight submitted under ORS 803.435:]*

15 “[_____]

<i>Weight in Pounds</i>	<i>Fee</i>
<i>8,000 or less</i>	<i>\$ 50</i>
<i>8,001 to 10,000</i>	<i>65</i>
<i>10,001 to 12,000</i>	<i>75</i>
<i>12,001 to 14,000</i>	<i>97</i>
<i>14,001 to 16,000</i>	<i>108</i>
<i>16,001 to 18,000</i>	<i>129</i>
<i>18,001 to 20,000</i>	<i>141</i>
<i>20,001 to 22,000</i>	<i>162</i>
<i>22,001 to 24,000</i>	<i>172</i>
<i>24,001 to 26,000</i>	<i>195</i>
<i>26,001 to 28,000</i>	<i>204</i>
<i>28,001 to 30,000</i>	<i>226</i>
<i>30,001 to 32,000</i>	<i>237</i>
<i>32,001 to 34,000</i>	<i>258</i>

1	34,001	to	36,000	270
2	36,001	to	38,000	291
3	38,001	to	40,000	302
4	40,001	to	42,000	324
5	42,001	to	44,000	334
6	44,001	to	46,000	356
7	46,001	to	48,000	366
8	48,001	to	50,000	388
9	50,001	to	52,000	399
10	52,001	to	54,000	409
11	54,001	to	56,000	432
12	56,001	to	58,000	453
13	58,001	to	60,000	463
14	60,001	to	62,000	474
15	62,001	to	64,000	496
16	64,001	to	66,000	517
17	66,001	to	68,000	528
18	68,001	to	70,000	540
19	70,001	to	72,000	561
20	72,001	to	74,000	571
21	74,001	to	76,000	594
22	76,001	to	78,000	604
23	78,001	to	80,000	625
24	80,001	to	82,000	636
25	82,001	to	84,000	657
26	84,001	to	86,000	669
27	86,001	to	88,000	690
28	88,001	to	90,000	700
29	90,001	to	92,000	723
30	92,001	to	94,000	733

1	94,001 to 96,000	754
2	96,001 to 98,000	765
3	98,001 to 100,000	787
4	100,001 to 102,000	798
5	102,001 to 104,000	819
6	104,001 to 105,500	831

7 “[_____]

8 “(14)(a) The registration fee for motor vehicles required to establish
9 a registration weight under ORS 803.430 or 826.013, tow vehicles used
10 to transport property for hire other than as described in ORS 822.210
11 and commercial buses is as provided in the following chart, based upon
12 the weight submitted in the declaration of weight prepared under ORS
13 803.435 or 826.015:

14 “ _____

15	Weight in Pounds	Fee
16	8,000 or less	\$ ____
17	8,001 to 10,000	_____
18	10,001 to 12,000	_____
19	12,001 to 14,000	_____
20	14,001 to 16,000	_____
21	16,001 to 18,000	_____
22	18,001 to 20,000	_____
23	20,001 to 22,000	_____
24	22,001 to 24,000	_____
25	24,001 to 26,000	_____
26	26,001 to 28,000	_____
27	28,001 to 30,000	_____
28	30,001 to 32,000	_____
29	32,001 to 34,000	_____
30	34,001 to 36,000	_____

1	36,001	to	38,000	----
2	38,001	to	40,000	----
3	40,001	to	42,000	----
4	42,001	to	44,000	----
5	44,001	to	46,000	----
6	46,001	to	48,000	----
7	48,001	to	50,000	----
8	50,001	to	52,000	----
9	52,001	to	54,000	----
10	54,001	to	56,000	----
11	56,001	to	58,000	----
12	58,001	to	60,000	----
13	60,001	to	62,000	----
14	62,001	to	64,000	----
15	64,001	to	66,000	----
16	66,001	to	68,000	----
17	68,001	to	70,000	----
18	70,001	to	72,000	----
19	72,001	to	74,000	----
20	74,001	to	76,000	----
21	76,001	to	78,000	----
22	78,001	to	80,000	----
23	80,001	to	82,000	----
24	82,001	to	84,000	----
25	84,001	to	86,000	----
26	86,001	to	88,000	----
27	88,001	to	90,000	----
28	90,001	to	92,000	----
29	92,001	to	94,000	----
30	94,001	to	96,000	----

1	96,001	to	98,000	----
2	98,001	to	100,000	----
3	100,001	to	102,000	----
4	102,001	to	104,000	----
5	104,001	to	105,500	----

6 “ _____

7 “(b)(A) The registration fee for motor vehicles with a registration
8 weight of more than 8,000 pounds that are described in ORS 825.015,
9 that are operated by a charitable organization as defined in ORS
10 825.017 (13), is as provided in the following chart:

11 “ _____

12	Weight in Pounds		Fee	
13	8,001	to	10,000	\$ ----
14	10,001	to	12,000	----
15	12,001	to	14,000	----
16	14,001	to	16,000	----
17	16,001	to	18,000	----
18	18,001	to	20,000	----
19	20,001	to	22,000	----
20	22,001	to	24,000	----
21	24,001	to	26,000	----
22	26,001	to	28,000	----
23	28,001	to	30,000	----
24	30,001	to	32,000	----
25	32,001	to	34,000	----
26	34,001	to	36,000	----
27	36,001	to	38,000	----
28	38,001	to	40,000	----
29	40,001	to	42,000	----
30	42,001	to	44,000	----

1	44,001	to	46,000	----
2	46,001	to	48,000	----
3	48,001	to	50,000	----
4	50,001	to	52,000	----
5	52,001	to	54,000	----
6	54,001	to	56,000	----
7	56,001	to	58,000	----
8	58,001	to	60,000	----
9	60,001	to	62,000	----
10	62,001	to	64,000	----
11	64,001	to	66,000	----
12	66,001	to	68,000	----
13	68,001	to	70,000	----
14	70,001	to	72,000	----
15	72,001	to	74,000	----
16	74,001	to	76,000	----
17	76,001	to	78,000	----
18	78,001	to	80,000	----
19	80,001	to	82,000	----
20	82,001	to	84,000	----
21	84,001	to	86,000	----
22	86,001	to	88,000	----
23	88,001	to	90,000	----
24	90,001	to	92,000	----
25	92,001	to	94,000	----
26	94,001	to	96,000	----
27	96,001	to	98,000	----
28	98,001	to	100,000	----
29	100,001	to	102,000	----
30	102,001	to	104,000	----

1 104,001 to 105,500 _____

2 “ _____

3 “(B) The registration fee for motor vehicles that are certified under
4 ORS 822.205, unless the motor vehicles are registered under paragraph
5 (a) of this subsection, or that are used exclusively to transport man-
6 ufactured structures, is as provided in the following chart:

7 “ _____

8	Weight in Pounds	Fee
9	8,000 or less	\$ _____
10	8,001 to 10,000	_____
11	10,001 to 12,000	_____
12	12,001 to 14,000	_____
13	14,001 to 16,000	_____
14	16,001 to 18,000	_____
15	18,001 to 20,000	_____
16	20,001 to 22,000	_____
17	22,001 to 24,000	_____
18	24,001 to 26,000	_____
19	26,001 to 28,000	_____
20	28,001 to 30,000	_____
21	30,001 to 32,000	_____
22	32,001 to 34,000	_____
23	34,001 to 36,000	_____
24	36,001 to 38,000	_____
25	38,001 to 40,000	_____
26	40,001 to 42,000	_____
27	42,001 to 44,000	_____
28	44,001 to 46,000	_____
29	46,001 to 48,000	_____
30	48,001 to 50,000	_____

1	50,001	to	52,000	----
2	52,001	to	54,000	----
3	54,001	to	56,000	----
4	56,001	to	58,000	----
5	58,001	to	60,000	----
6	60,001	to	62,000	----
7	62,001	to	64,000	----
8	64,001	to	66,000	----
9	66,001	to	68,000	----
10	68,001	to	70,000	----
11	70,001	to	72,000	----
12	72,001	to	74,000	----
13	74,001	to	76,000	----
14	76,001	to	78,000	----
15	78,001	to	80,000	----
16	80,001	to	82,000	----
17	82,001	to	84,000	----
18	84,001	to	86,000	----
19	86,001	to	88,000	----
20	88,001	to	90,000	----
21	90,001	to	92,000	----
22	92,001	to	94,000	----
23	94,001	to	96,000	----
24	96,001	to	98,000	----
25	98,001	to	100,000	----
26	100,001	to	102,000	----
27	102,001	to	104,000	----
28	104,001	to	105,500	----

29 “ _____
30 “(C) The owner of a vehicle described in subparagraph (A) or (B)

1 of this paragraph must certify at the time of initial registration, in a
 2 manner determined by the department by rule, that the motor vehicle
 3 will be used exclusively to transport manufactured structures or ex-
 4 clusively as described in ORS 822.210, unless the motor vehicle is reg-
 5 istered under paragraph (a) of this subsection, or as described in ORS
 6 825.015 or 825.017 (13). Registration of a vehicle described in subpara-
 7 graph (A) or (B) of this paragraph is invalid if the vehicle is operated
 8 in any manner other than that described in the certification under this
 9 subparagraph.

10 “(c) Subject to paragraph (d) of this subsection, the registration fee
 11 for motor vehicles registered as farm vehicles under ORS 805.300 is as
 12 provided in the following chart, based upon the registration weight
 13 given in the declaration of weight submitted under ORS 803.435:

14 “

15	Weight in Pounds	Fee
16	8,000 or less	\$ ____
17	8,001 to 10,000	____
18	10,001 to 12,000	____
19	12,001 to 14,000	____
20	14,001 to 16,000	____
21	16,001 to 18,000	____
22	18,001 to 20,000	____
23	20,001 to 22,000	____
24	22,001 to 24,000	____
25	24,001 to 26,000	____
26	26,001 to 28,000	____
27	28,001 to 30,000	____
28	30,001 to 32,000	____
29	32,001 to 34,000	____
30	34,001 to 36,000	____

1	36,001	to	38,000	----
2	38,001	to	40,000	----
3	40,001	to	42,000	----
4	42,001	to	44,000	----
5	44,001	to	46,000	----
6	46,001	to	48,000	----
7	48,001	to	50,000	----
8	50,001	to	52,000	----
9	52,001	to	54,000	----
10	54,001	to	56,000	----
11	56,001	to	58,000	----
12	58,001	to	60,000	----
13	60,001	to	62,000	----
14	62,001	to	64,000	----
15	64,001	to	66,000	----
16	66,001	to	68,000	----
17	68,001	to	70,000	----
18	70,001	to	72,000	----
19	72,001	to	74,000	----
20	74,001	to	76,000	----
21	76,001	to	78,000	----
22	78,001	to	80,000	----
23	80,001	to	82,000	----
24	82,001	to	84,000	----
25	84,001	to	86,000	----
26	86,001	to	88,000	----
27	88,001	to	90,000	----
28	90,001	to	92,000	----
29	92,001	to	94,000	----
30	94,001	to	96,000	----

1	96,001 to 98,000	----
2	98,001 to 100,000	----
3	100,001 to 102,000	----
4	102,001 to 104,000	----
5	104,001 to 105,500	----

6 “ _____
7 “(d) For any vehicle that is registered under a quarterly registration pe-
8 riod, the registration fee is a minimum of \$15 for each quarter registered plus
9 an additional fee of \$2.

10 “(15) The registration and renewal fees for vehicles specified in this sub-
11 section that are required to establish a registration weight under ORS
12 803.430 or 826.013 are as follows:

13 “(a) State-owned vehicles registered under ORS 805.045, \$10.

14 “(b) Undercover vehicles registered under ORS 805.060, \$10.

15 **“SECTION 25. Section 65, chapter 750, Oregon Laws 2017, is re-**
16 **pealed.**

17 **“SECTION 26.** ORS 825.476, as amended by section 64, chapter 750,
18 Oregon Laws 2017, is amended to read:

19 “825.476.

20 “[_____]

21 *MILEAGE TAX RATE TABLE “A”*

22	<i>Declared Combined</i>	<i>Fee Rates</i>
23	<i>Weight Groups</i>	<i>Per Mile</i>
24	<i>(Pounds)</i>	<i>(Mills)</i>
25	26,001 to 28,000	76.4
26	28,001 to 30,000	80.9
27	30,001 to 32,000	84.6
28	32,001 to 34,000	88.4
29	34,001 to 36,000	91.8
30	36,001 to 38,000	96.6

1	38,001 to 40,000	100.2
2	40,001 to 42,000	103.8
3	42,001 to 44,000	107.7
4	44,001 to 46,000	111.3
5	46,001 to 48,000	114.9
6	48,001 to 50,000	118.7
7	50,001 to 52,000	123.1
8	52,001 to 54,000	127.7
9	54,001 to 56,000	132.5
10	56,001 to 58,000	138.0
11	58,001 to 60,000	144.3
12	60,001 to 62,000	151.7
13	62,001 to 64,000	160.1
14	64,001 to 66,000	169.3
15	66,001 to 68,000	181.3
16	68,001 to 70,000	194.1
17	70,001 to 72,000	206.9
18	72,001 to 74,000	218.7
19	74,001 to 76,000	230.0
20	76,001 to 78,000	241.1
21	78,001 to 80,000	251.2

22 “[_____]

23 ***AXLE-WEIGHT MILEAGE***

24 ***TAX RATE TABLE “B”***

25	<i>Declared Combined</i>	<i>Number of Axles</i>				
26	<i>Weight Groups</i>	5	6	7	8	9 or
27	<i>(Pounds)</i>		<i>(Mills)</i>			<i>more</i>
28	80,001 to 82,000	259.4	237.3	221.8	210.7	198.7
29	82,001 to 84,000	267.8	241.1	225.4	213.4	201.4
30	84,001 to 86,000	275.8	246.6	229.1	216.1	204.2

1	86,001 to 88,000	285.2	252.0	232.7	219.9	206.9
2	88,001 to 90,000	296.2	258.4	236.5	223.5	210.7
3	90,001 to 92,000	309.0	265.9	239.9	227.1	214.4
4	92,001 to 94,000	323.0	273.1	243.8	230.8	217.2
5	94,001 to 96,000	337.7	281.5	248.3	234.6	220.7
6	96,001 to 98,000	353.3	291.7	253.9	238.4	224.5
7	98,001 to 100,000		302.5	259.4	242.8	228.1
8	100,001 to 102,000			264.9	248.3	231.9
9	102,001 to 104,000			270.5	253.9	236.5
10	104,001 to 105,500			277.7	259.4	241.1

11 “[_____]

12 “(1) For the period beginning on January 1, 2020, and ending on
13 December 31, 2021:

14 “ _____

15 **MILEAGE TAX RATE TABLE “A”**

16	Declared Combined	Fee Rates
17	Weight Groups	Per Mile
18	(Pounds)	(Mills)
19	26,001 to 28,000	65.4
20	28,001 to 30,000	69.3
21	30,001 to 32,000	72.4
22	32,001 to 34,000	75.7
23	34,001 to 36,000	78.6
24	36,001 to 38,000	82.7
25	38,001 to 40,000	85.8
26	40,001 to 42,000	88.9
27	42,001 to 44,000	92.2
28	44,001 to 46,000	95.3
29	46,001 to 48,000	98.4
30	48,001 to 50,000	101.6

1	50,001 to 52,000	105.4
2	52,001 to 54,000	109.3
3	54,001 to 56,000	113.4
4	56,001 to 58,000	118.1
5	58,001 to 60,000	123.5
6	60,001 to 62,000	129.9
7	62,001 to 64,000	137.1
8	64,001 to 66,000	144.9
9	66,001 to 68,000	155.2
10	68,001 to 70,000	166.2
11	70,001 to 72,000	177.1
12	72,001 to 74,000	187.3
13	74,001 to 76,000	196.9
14	76,001 to 78,000	206.4
15	78,001 to 80,000	215.0

16 “ _____

17 **AXLE-WEIGHT MILEAGE**
18 **TAX RATE TABLE “B”**

19	Declared Combined	Number of Axles				
20	Weight Groups	5	6	7	8	9 or
21	(Pounds)		(Mills)			more
22	80,001 to 82,000	222.1	203.1	189.9	180.4	170.1
23	82,001 to 84,000	229.3	206.4	193.0	182.7	172.4
24	84,001 to 86,000	236.1	211.1	196.1	185.0	174.8
25	86,001 to 88,000	244.1	215.7	199.2	188.2	177.1
26	88,001 to 90,000	253.6	221.3	202.5	191.3	180.4
27	90,001 to 92,000	264.6	227.6	205.4	194.5	183.5
28	92,001 to 94,000	276.5	233.8	208.7	197.6	186.0
29	94,001 to 96,000	289.1	241.0	212.6	200.8	188.9
30	96,001 to 98,000	302.5	249.7	217.3	204.1	192.2

1	98,001 to 100,000	259.0	222.1	207.9	195.3
2	100,001 to 102,000	226.8	212.6	198.5	
3	102,001 to 104,000	231.5	217.3	202.5	
4	104,001 to 105,500	237.8	222.1	206.4	

5 “ _____
6 “(2) For the period beginning on January 1, 2022, and ending on
7 December 31, 2023:

8 “ _____

9 **MILEAGE TAX RATE TABLE “A”**

10	Declared Combined	Fee Rates
11	Weight Groups	Per Mile
12	(Pounds)	(Mills)
13	26,001 to 28,000	_____
14	28,001 to 30,000	_____
15	30,001 to 32,000	_____
16	32,001 to 34,000	_____
17	34,001 to 36,000	_____
18	36,001 to 38,000	_____
19	38,001 to 40,000	_____
20	40,001 to 42,000	_____
21	42,001 to 44,000	_____
22	44,001 to 46,000	_____
23	46,001 to 48,000	_____
24	48,001 to 50,000	_____
25	50,001 to 52,000	_____
26	52,001 to 54,000	_____
27	54,001 to 56,000	_____
28	56,001 to 58,000	_____
29	58,001 to 60,000	_____
30	60,001 to 62,000	_____

1	62,001 to 64,000	_____
2	64,001 to 66,000	_____
3	66,001 to 68,000	_____
4	68,001 to 70,000	_____
5	70,001 to 72,000	_____
6	72,001 to 74,000	_____
7	74,001 to 76,000	_____
8	76,001 to 78,000	_____
9	78,001 to 80,000	_____

10 “ _____

**AXLE-WEIGHT MILEAGE
TAX RATE TABLE “B”**

13	Declared Combined	Number of Axles				
14	Weight Groups	5	6	7	8	9 or
15	(Pounds)	(Mills)				more
16	80,001 to 82,000	_____	_____	_____	_____	_____
17	82,001 to 84,000	_____	_____	_____	_____	_____
18	84,001 to 86,000	_____	_____	_____	_____	_____
19	86,001 to 88,000	_____	_____	_____	_____	_____
20	88,001 to 90,000	_____	_____	_____	_____	_____
21	90,001 to 92,000	_____	_____	_____	_____	_____
22	92,001 to 94,000	_____	_____	_____	_____	_____
23	94,001 to 96,000	_____	_____	_____	_____	_____
24	96,001 to 98,000	_____	_____	_____	_____	_____
25	98,001 to 100,000	_____	_____	_____	_____	_____
26	100,001 to 102,000	_____	_____	_____	_____	_____
27	102,001 to 104,000	_____	_____	_____	_____	_____
28	104,001 to 105,500	_____	_____	_____	_____	_____

29 “ _____

30 **“SECTION 27.** ORS 825.476, as amended by section 64, chapter 750,

1 Oregon Laws 2017, and section 26 of this 2020 Act, is amended to read:

2 “825.476.

3 “[*(1) For the period beginning on January 1, 2020, and ending on December*
4 *31, 2021:*]

5 “[_____]

6 *MILEAGE TAX RATE TABLE “A”*

7 <i>Declared Combined</i>	<i>Fee Rates</i>
8 <i>Weight Groups</i>	<i>Per Mile</i>
9 <i>(Pounds)</i>	<i>(Mills)</i>
10 <i>26,001 to 28,000</i>	<i>65.4</i>
11 <i>28,001 to 30,000</i>	<i>69.3</i>
12 <i>30,001 to 32,000</i>	<i>72.4</i>
13 <i>32,001 to 34,000</i>	<i>75.7</i>
14 <i>34,001 to 36,000</i>	<i>78.6</i>
15 <i>36,001 to 38,000</i>	<i>82.7</i>
16 <i>38,001 to 40,000</i>	<i>85.8</i>
17 <i>40,001 to 42,000</i>	<i>88.9</i>
18 <i>42,001 to 44,000</i>	<i>92.2</i>
19 <i>44,001 to 46,000</i>	<i>95.3</i>
20 <i>46,001 to 48,000</i>	<i>98.4</i>
21 <i>48,001 to 50,000</i>	<i>101.6</i>
22 <i>50,001 to 52,000</i>	<i>105.4</i>
23 <i>52,001 to 54,000</i>	<i>109.3</i>
24 <i>54,001 to 56,000</i>	<i>113.4</i>
25 <i>56,001 to 58,000</i>	<i>118.1</i>
26 <i>58,001 to 60,000</i>	<i>123.5</i>
27 <i>60,001 to 62,000</i>	<i>129.9</i>
28 <i>62,001 to 64,000</i>	<i>137.1</i>
29 <i>64,001 to 66,000</i>	<i>144.9</i>
30 <i>66,001 to 68,000</i>	<i>155.2</i>

1	68,001 to 70,000	166.2
2	70,001 to 72,000	177.1
3	72,001 to 74,000	187.3
4	74,001 to 76,000	196.9
5	76,001 to 78,000	206.4
6	78,001 to 80,000	215.0

7 “[_____]

8 *AXLE-WEIGHT MILEAGE*

9 *TAX RATE TABLE “B”*

10	<i>Declared Combined</i>	<i>Number of Axles</i>				
11	<i>Weight Groups</i>	5	6	7	8	9 or
12	<i>(Pounds)</i>	<i>(Mills)</i>				
						<i>more</i>
13	80,001 to 82,000	222.1	203.1	189.9	180.4	170.1
14	82,001 to 84,000	229.3	206.4	193.0	182.7	172.4
15	84,001 to 86,000	236.1	211.1	196.1	185.0	174.8
16	86,001 to 88,000	244.1	215.7	199.2	188.2	177.1
17	88,001 to 90,000	253.6	221.3	202.5	191.3	180.4
18	90,001 to 92,000	264.6	227.6	205.4	194.5	183.5
19	92,001 to 94,000	276.5	233.8	208.7	197.6	186.0
20	94,001 to 96,000	289.1	241.0	212.6	200.8	188.9
21	96,001 to 98,000	302.5	249.7	217.3	204.1	192.2
22	98,001 to 100,000		259.0	222.1	207.9	195.3
23	100,001 to 102,000			226.8	212.6	198.5
24	102,001 to 104,000			231.5	217.3	202.5
25	104,001 to 105,500			237.8	222.1	206.4

26 “[_____]

27 “(2) For the period beginning on January 1, 2022, and ending on December
28 31, 2023:

29 “[_____]

30 *MILEAGE TAX RATE TABLE “A”*

1	<i>Declared Combined</i>	<i>Fee Rates</i>
2	<i>Weight Groups</i>	<i>Per Mile</i>
3	<i>(Pounds)</i>	<i>(Mills)</i>
4	<i>26,001 to 28,000</i>	<i>_____</i>
5	<i>28,001 to 30,000</i>	<i>_____</i>
6	<i>30,001 to 32,000</i>	<i>_____</i>
7	<i>32,001 to 34,000</i>	<i>_____</i>
8	<i>34,001 to 36,000</i>	<i>_____</i>
9	<i>36,001 to 38,000</i>	<i>_____</i>
10	<i>38,001 to 40,000</i>	<i>_____</i>
11	<i>40,001 to 42,000</i>	<i>_____</i>
12	<i>42,001 to 44,000</i>	<i>_____</i>
13	<i>44,001 to 46,000</i>	<i>_____</i>
14	<i>46,001 to 48,000</i>	<i>_____</i>
15	<i>48,001 to 50,000</i>	<i>_____</i>
16	<i>50,001 to 52,000</i>	<i>_____</i>
17	<i>52,001 to 54,000</i>	<i>_____</i>
18	<i>54,001 to 56,000</i>	<i>_____</i>
19	<i>56,001 to 58,000</i>	<i>_____</i>
20	<i>58,001 to 60,000</i>	<i>_____</i>
21	<i>60,001 to 62,000</i>	<i>_____</i>
22	<i>62,001 to 64,000</i>	<i>_____</i>
23	<i>64,001 to 66,000</i>	<i>_____</i>
24	<i>66,001 to 68,000</i>	<i>_____</i>
25	<i>68,001 to 70,000</i>	<i>_____</i>
26	<i>70,001 to 72,000</i>	<i>_____</i>
27	<i>72,001 to 74,000</i>	<i>_____</i>
28	<i>74,001 to 76,000</i>	<i>_____</i>
29	<i>76,001 to 78,000</i>	<i>_____</i>
30	<i>78,001 to 80,000</i>	<i>_____</i>

1 “[_____]

2 **AXLE-WEIGHT MILEAGE**
3 **TAX RATE TABLE “B”**

4 Declared Combined	5 Number of Axles				
6 Weight Groups	5	6	7	8	9 or
6 (Pounds)	6 (Mills)				more
7 80,001 to 82,000	_____	_____	_____	_____	_____
8 82,001 to 84,000	_____	_____	_____	_____	_____
9 84,001 to 86,000	_____	_____	_____	_____	_____
10 86,001 to 88,000	_____	_____	_____	_____	_____
11 88,001 to 90,000	_____	_____	_____	_____	_____
12 90,001 to 92,000	_____	_____	_____	_____	_____
13 92,001 to 94,000	_____	_____	_____	_____	_____
14 94,001 to 96,000	_____	_____	_____	_____	_____
15 96,001 to 98,000	_____	_____	_____	_____	_____
16 98,001 to 100,000	_____	_____	_____	_____	_____
17 100,001 to 102,000	_____	_____	_____	_____	_____
18 102,001 to 104,000	_____	_____	_____	_____	_____
19 104,001 to 105,500	_____	_____	_____	_____	_____

20 “[_____]

21 “ _____

22 **MILEAGE TAX RATE TABLE “A”**

23 Declared Combined	23 Fee Rates
24 Weight Groups	24 Per Mile
25 (Pounds)	25 (Mills)
26 26,001 to 28,000	_____
27 28,001 to 30,000	_____
28 30,001 to 32,000	_____
29 32,001 to 34,000	_____
30 34,001 to 36,000	_____

1	36,001 to 38,000	_____
2	38,001 to 40,000	_____
3	40,001 to 42,000	_____
4	42,001 to 44,000	_____
5	44,001 to 46,000	_____
6	46,001 to 48,000	_____
7	48,001 to 50,000	_____
8	50,001 to 52,000	_____
9	52,001 to 54,000	_____
10	54,001 to 56,000	_____
11	56,001 to 58,000	_____
12	58,001 to 60,000	_____
13	60,001 to 62,000	_____
14	62,001 to 64,000	_____
15	64,001 to 66,000	_____
16	66,001 to 68,000	_____
17	68,001 to 70,000	_____
18	70,001 to 72,000	_____
19	72,001 to 74,000	_____
20	74,001 to 76,000	_____
21	76,001 to 78,000	_____
22	78,001 to 80,000	_____

23 “ _____

AXLE-WEIGHT MILEAGE

TAX RATE TABLE “B”

26	Declared Combined	Number of Axles				
27	Weight Groups	5	6	7	8	9 or
28	(Pounds)		(Mills)			more
29	80,001 to 82,000	_____	_____	_____	_____	_____
30	82,001 to 84,000	_____	_____	_____	_____	_____

1	84,001 to 86,000	_____
2	86,001 to 88,000	_____
3	88,001 to 90,000	_____
4	90,001 to 92,000	_____
5	92,001 to 94,000	_____
6	94,001 to 96,000	_____
7	96,001 to 98,000	_____
8	98,001 to 100,000	_____
9	100,001 to 102,000	_____
10	102,001 to 104,000	_____
11	104,001 to 105,500	_____

12 “ _____

13 **“SECTION 28. The amendments to ORS 825.476 by section 27 of this**
14 **2020 Act apply to taxes imposed on or after January 1, 2024.**

15 **“SECTION 29.** Section 139, chapter 750, Oregon Laws 2017, as amended
16 by section 31, chapter 93, Oregon Laws 2018, is amended to read:

17 **“Sec. 139.** (1) The amendments to ORS 826.023 by section 70, chapter 750,
18 Oregon Laws 2017, become operative on January 1, 2020.

19 “(2) The amendments to ORS 803.091, 803.420 and 803.422 by sections 33,
20 35 and 38, chapter 750, Oregon Laws 2017, become operative on January 1,
21 2022.

22 “(3) The amendments to ORS 803.645, 818.225[, 825.476] and 825.480 by
23 sections 49, 52[, 64] and 67, chapter 750, Oregon Laws 2017, become operative
24 on January 1, 2024.

25 **“(4) The amendments to ORS 825.476 by section 27 of this 2020 Act**
26 **become operative on January 1, 2024.**

27 **“SECTION 30.** ORS 367.095 is amended to read:

28 “367.095. (1) The following amounts shall be distributed in the manner
29 prescribed in this section:

30 “(a) The amount attributable to the increase in tax rates by section 45,

1 chapter 750, Oregon Laws 2017, and the amendments to ORS 319.020 and
2 319.530 by sections 40 to 43, chapter 750, Oregon Laws 2017.

3 “(b) The amount attributable to the vehicle registration and title fees
4 imposed under ORS 803.091 and 803.422.

5 “(c) The amount attributable to the increase in taxes and fees by the
6 amendments to ORS 803.420, 803.645, 818.225, 818.270, 825.476, 825.480 and
7 826.023 by sections 34, 35, 48, 49, 51, 52, 54, 63, [64,] 66, 67 and 70, chapter
8 750, Oregon Laws 2017, **and an amount from the increased revenues**
9 **from the amendments to ORS 825.476 by sections 26 and 27 of this 2020**
10 **Act that is equal to the amount that would have been attributable to**
11 **the increase in fees and tax rates by the amendments to ORS 825.476**
12 **by section 64, chapter 750, Oregon Laws 2017.**

13 “(2) The amounts described in subsection (1) of this section shall be dis-
14 tributed in the following order and for the following purposes:

15 “(a) For calendar years beginning on or after January 1, 2022, \$30 million
16 per year shall be used for the Interstate 5 Rose Quarter Project. This amount
17 shall be used to pay for the Interstate 5 Rose Quarter Project, including
18 project costs on a current basis and paying for debt service on bonds issued
19 to finance the project, only until the later of the date on which the project
20 is completed or on which all bonds issued to fund the project have been re-
21 paid. Any remaining moneys shall be distributed as described in subsection
22 (3) of this section.

23 “(b) \$10 million per year shall be deposited into the Safe Routes to
24 Schools Fund for the purpose of providing Safe Routes to Schools matching
25 grants under ORS 184.742. The remainder of the moneys shall be distributed
26 as described in subsection (3) of this section.

27 “(3) The moneys described in subsection (1) of this section that remain
28 after the allocation of moneys described in subsection (2) of this section shall
29 be allocated as follows:

30 “(a) 50 percent to the Department of Transportation.

1 “(b) 30 percent to counties for distribution as provided in ORS 366.762.

2 “(c) 20 percent to cities for distribution as provided in ORS 366.800.

3 “(4) The moneys described in subsection (3)(a) of this section or equiv-
4 alent amounts that become available to the Department of Transportation
5 shall be allocated as follows:

6 “(a) \$10 million for safety.

7 “(b) Of the remaining balance:

8 “(A) Forty percent for bridges.

9 “(B) Thirty percent for seismic improvements related to highways and
10 bridges.

11 “(C) Twenty-four percent for state highway pavement preservation and
12 culverts.

13 “(D) Six percent for state highway maintenance and safety improvements.

14 **“SECTION 31.** ORS 367.095, as amended by section 47, chapter 491,
15 Oregon Laws 2019, is amended to read:

16 “367.095. (1) The following amounts shall be distributed in the manner
17 prescribed in this section:

18 “(a) The amount attributable to the increase in tax rates by section 45,
19 chapter 750, Oregon Laws 2017, and the amendments to ORS 319.020 and
20 319.530 by sections 40 to 43, chapter 750, Oregon Laws 2017.

21 “(b) The amount attributable to the vehicle registration and title fees
22 imposed under ORS 803.091 and 803.422.

23 “(c) The amount attributable to the increase in taxes and fees by the
24 amendments to ORS 803.420, 803.645, 818.225, 825.476, 825.480 and 826.023 by
25 sections 34, 35, 48, 49, 51, 52, 63, [64,] 66, 67 and 70, chapter 750, Oregon Laws
26 2017, **and an amount from the increased revenues from the amend-**
27 **ments to ORS 825.476 by sections 26 and 27 of this 2020 Act that is equal**
28 **to the amount that would have been attributable to the increase in**
29 **fees and tax rates by the amendments to ORS 825.476 by section 64,**
30 **chapter 750, Oregon Laws 2017.**

1 “(2) The amounts described in subsection (1) of this section shall be dis-
2 tributed in the following order and for the following purposes:

3 “(a) \$30 million per year shall be used for the Interstate 5 Rose Quarter
4 Project. This amount shall be used to pay for the Interstate 5 Rose Quarter
5 Project, including project costs on a current basis and paying for debt ser-
6 vice on bonds issued to finance the project, only until the later of the date
7 on which the project is completed or on which all bonds issued to fund the
8 project have been repaid. Any remaining moneys shall be distributed as de-
9 scribed in subsection (3) of this section.

10 “(b) \$15 million per year shall be deposited into the Safe Routes to
11 Schools Fund for the purpose of providing Safe Routes to Schools matching
12 grants under ORS 184.742. The remainder of the moneys shall be distributed
13 as described in subsection (3) of this section.

14 “(3) The moneys described in subsection (1) of this section that remain
15 after the allocation of moneys described in subsection (2) of this section shall
16 be allocated as follows:

17 “(a) 50 percent to the Department of Transportation.

18 “(b) 30 percent to counties for distribution as provided in ORS 366.762.

19 “(c) 20 percent to cities for distribution as provided in ORS 366.800.

20 “(4) The moneys described in subsection (3)(a) of this section or equiv-
21 alent amounts that become available to the Department of Transportation
22 shall be allocated as follows:

23 “(a) \$10 million for safety.

24 “(b) Of the remaining balance:

25 “(A) Forty percent for bridges.

26 “(B) Thirty percent for seismic improvements related to highways and
27 bridges.

28 “(C) Twenty-four percent for state highway pavement preservation and
29 culverts.

30 “(D) Six percent for state highway maintenance and safety improvements.

