

# D R A F T

## SUMMARY

Makes technical changes in Oregon statutes.  
Takes effect on 91st day following adjournment sine die.

## A BILL FOR AN ACT

Relating to the correction of erroneous material in Oregon tax law; amending ORS 294.476; and prescribing an effective date.

**Be It Enacted by the People of the State of Oregon:**

**SECTION 1.** ORS 294.476 is amended to read:

294.476. (1) This subsection applies to the period following a municipal corporation's adoption under ORS 294.456 of a budget that does not include revenue from a proposed local option tax. If the municipal corporation places a local option tax measure on the ballot for an election held in [*September*] **August** and the electors of the municipal corporation approve the measure, in order to impose the local option tax during the current fiscal year or current budget period, the governing body of the municipal corporation must:

(a) Adopt an ordinance or resolution to determine, make and declare the local option tax and to categorize the local option tax amount or rate as provided in ORS 310.060;

(b) Receive from the assessor of the county in which the municipal corporation is located (or, if the municipal corporation is located in more than one county, from the assessor of each county in which the municipal corporation is located) written approval to file a supplemental notice of property tax as described in ORS 310.060 (9); and

(c) File with the assessor of the county in which the municipal corpo-

ration is located (or, if the municipal corporation is located in more than one county, with the assessor of each county in which the municipal corporation is located) two copies of the ordinance or resolution described in paragraph (a) of this subsection, two copies of the supplemental notice of property tax required under ORS 310.060 and two copies of the approved local option tax measure.

(2) This subsection applies to the period following a municipal corporation's adoption under ORS 294.456 of a budget that does not include revenue from a proposed local option tax or taxes to pay principal and interest on exempt bonded indebtedness. If the municipal corporation places a local option tax measure or a general obligation bond measure on the ballot for an election, other than an election held in *[September]* **August**, next following adoption of the budget and the electors of the municipal corporation approve the measure, in order to impose the tax during the second fiscal year of a biennial budget period, the governing body of the municipal corporation must:

(a) Adopt an ordinance or resolution to determine, make and declare the tax and to categorize the tax amount or rate as provided in ORS 310.060; and

(b) Include with the certification required under ORS 310.060 for the second fiscal year of the biennial budget period two copies of the ordinance or resolution described in paragraph (a) of this subsection and two copies of the approved local option tax measure or general obligation bond measure.

(3) Funds raised by a local option tax described in this section may not be expended by the municipal corporation unless the municipal corporation has adopted a supplemental budget in accordance with ORS 294.471. Funds may be expended only in accordance with the supplemental budget so adopted.

(4) As soon as received, the county assessor shall forward one copy of each of the documents described in subsection (1)(c) of this section to the Department of Revenue.

**NOTE:** Changes election month in (1) and (2) to conform with change to

1 quarterly election date made by chapter 551, Oregon Laws 2021 (Enrolled  
2 House Bill 3291).

3 **SECTION 2. This 2023 Act takes effect on the 91st day after the date**  
4 **on which the 2023 regular session of the Eighty-second Legislative**  
5 **Assembly adjourns sine die.**

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