



## Open Government Impact Statement

81st Oregon Legislative Assembly  
2021 Regular Session

## Measure: HB 2343 - C

Only impacts on Original or Engrossed  
Versions are Considered Official

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Prepared by: Cameron D. Miles  
Date: 6/22/2021

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### SUMMARY

Authorizes governing body of enterprise zone sponsor to adopt resolution suspending enterprise zone employment requirements otherwise imposed on authorized business firms for either or both of property tax years beginning on July 1, 2021, and July 1, 2022. Requires resolution to establish direct relationship between factors showing financial distress of business firm and COVID-19 pandemic. Provides resolution may not be adopted after later of June 30 immediately preceding applicable property tax year or 45 days following effective date of Act.

Authorizes governing body of enterprise zone sponsor to allow exemption for property tax years beginning on July 1, 2021, and July 1, 2022, to qualified property of authorized business firm that otherwise does not meet certain requirements during declared public health emergency.

Authorizes refunds without interest of all or any part of payments collected with respect to disqualification in certain circumstances, and based on property taxes that would otherwise have been due for assessment years beginning on January 1, 2020, or January 1, 2021, with respect to qualified property subject to either grant of authority.

Sunsetts both grants of authority on date that is one year following end of declared public health emergency.

Takes effect on 91st day following adjournment sine die.

## **NOTICE OF NO OPEN GOVERNMENT IMPACT**