

HOUSE AMENDMENTS TO HOUSE BILL 2343

By COMMITTEE ON BUSINESS AND LABOR

April 13

1 On page 1 of the printed bill, delete lines 5 through 28 and delete page 2 and insert:

2 **“SECTION 1. Sections 2 to 4 of this 2021 Act are added to and made a part of ORS**
3 **285C.050 to 285C.250.**

4 **“SECTION 2. (1)(a) Notwithstanding ORS 285C.203 (1)(a), the governing body of a sponsor**
5 **may adopt a resolution to suspend, as provided in ORS 285C.203, the obligation of a qualified**
6 **business firm to meet the employment requirements of ORS 285C.200.**

7 **“(b) A resolution may be adopted pursuant to this subsection under any procedures or**
8 **authority permitted under state and local law applicable in a declared public health emer-**
9 **gency.**

10 **“(c) A resolution adopted pursuant to this subsection is not subject to the alternative**
11 **deadline in ORS 285C.203 (3)(a)(B).**

12 **“(2)(a) The resolution described in subsection (1) of this section is not effective unless**
13 **adopted by the governing body of the enterprise zone not later than 45 days following the**
14 **effective date of this 2021 Act.**

15 **“(b) The resolution may provide that the suspension applies to either or both of the**
16 **property tax years beginning on July 1, 2021, and July 1, 2022.**

17 **“(3) A resolution for suspension adopted pursuant to this section has the following ef-**
18 **fects:**

19 **“(a) Tolling the deadline for claiming exemption for additional property under ORS**
20 **285C.225 (3)(b) until after the period of suspension has ended.**

21 **“(b) Converting the denial under ORS 285C.175 of an exemption on qualified property that**
22 **would otherwise have begun on July 1, 2021, into a one-year period of suspension beginning**
23 **on that date.**

24 **“(4) Any curtailment of operations that is permitted under a resolution adopted pursuant**
25 **to this section is not subject to ORS 285C.240 (1)(b).**

26 **“SECTION 3. (1) The qualified property of an authorized business firm may be granted**
27 **an exemption, or continuation of an exemption, under ORS 285C.175 notwithstanding the fact**
28 **that the firm does not meet the qualifications under ORS 285C.200 (1)(c), (d) or (e) or (2) if:**

29 **“(a) The governing body of the sponsor adopts a resolution, on or before the later of June**
30 **30 immediately preceding the property tax year for which exemption is sought or 45 days**
31 **following the effective date of this 2021 Act, that sets forth:**

32 **“(A) Procedures for allowing the sponsor to grant the exemption;**

33 **“(B) Standards for establishing a minimum number of employees of an authorized busi-**
34 **ness firm;**

35 **“(C) Criteria for establishing that the reduced employment of the firm is a result of a**

1 public health crisis for which the Governor has declared a state of emergency, or of an eco-
2 nomic downturn or dislocations caused by the public health crisis; and

3 “(D) Any other condition the governing body considers necessary or proper;

4 “(b) A copy of the resolution is provided to the county assessor, the Department of Re-
5 venue and the Oregon Business Development Department within 30 days following the
6 adoption of the resolution;

7 “(c) Within 30 days following the date on which the sponsor grants the exemption, the
8 sponsor provides the county assessor with written notice that the exemption has been
9 granted; and

10 “(d) The authorized business firm satisfies the requirements established under the re-
11 solution adopted pursuant to this subsection and any otherwise applicable requirements un-
12 der ORS 285C.050 to 285C.250, including, but not limited to, filing a claim that contains
13 employment data for purposes of ORS 285C.220.

14 “(2) A resolution may be adopted pursuant to subsection (1) of this section under any
15 procedures or authority permitted under state and local law applicable in a declared public
16 health emergency.

17 “(3) A resolution adopted pursuant to subsection (1) of this section may grant an ex-
18 emption, or continuation of an exemption, for property tax years beginning on or after July
19 1, 2021, and before July 1, 2023.

20 “(4) Failure of an authorized business firm to meet any requirement adopted pursuant
21 to subsection (1) of this section shall be subject to the notice requirements and disqualifica-
22 tion of the authorized business firm’s qualified property under ORS 285C.240, unless the firm
23 satisfies the requirements of ORS 285C.200 without the exceptions allowed under subsection
24 (1) of this section.

25 “(5) Any curtailment of operations that is permitted under a resolution adopted pursuant
26 to this section is not subject to ORS 285C.240 (1)(b).

27 “(6) A county assessor is not obligated to verify compliance of an authorized business
28 firm with any requirement imposed on the firm by a sponsor pursuant to this section.

29 “(7) The governing body of a sponsor that adopts a resolution pursuant to subsection (1)
30 of this section shall submit a written report to the Oregon Business Development Depart-
31 ment detailing the implementation of the resolution.

32 “SECTION 4. (1) This section applies to:

33 “(a) A qualified business firm to which a resolution to suspend adopted pursuant to sec-
34 tion 2 of this 2021 Act applies; and

35 “(b) An authorized business firm whose qualified property is exempt under a resolution
36 adopted pursuant to section 3 of this 2021 Act.

37 “(2) Notwithstanding ORS 285C.240 (6)(b), the sponsor that adopted the applicable resol-
38 ution and that collected from the business firm under ORS 285C.240 (6)(a) an amount equal
39 to the property taxes for qualified property of the business firm that would otherwise have
40 been due for the property tax year that began on July 1, 2020, may refund to the business
41 firm, without interest, all or any part of the amount so collected.

42 “SECTION 5. Sections 2 and 3 of this 2021 Act are repealed on the date that is one year
43 following the date on which the declaration of a state of emergency issued by the Governor
44 on March 8, 2020, and any extension of the declaration, is no longer in effect.

45 “SECTION 6. This 2021 Act takes effect on the 91st day after the date on which the 2021

1 **regular session of the Eighty-first Legislative Assembly adjourns sine die.”**
2 _____