

House Bill 2343

Sponsored by Representatives BONHAM, LIVELY (Presession filed.)

SUMMARY

The following summary is not prepared by the sponsors of the measure and is not a part of the body thereof subject to consideration by the Legislative Assembly. It is an editor's brief statement of the essential features of the measure **as introduced**.

Authorizes governing body of enterprise zone sponsor to adopt resolution suspending enterprise zone employment requirements otherwise imposed on authorized business firms. Provides resolution may not be adopted after 30 days following the effective date of Act.

Authorizes governing body of enterprise zone sponsor to allow exemption to qualified property of authorized business firm that otherwise does not meet certain requirements during declared public health emergency. Sunsets authority on earlier of date that is one year following effective date of Act or _____ days following end of declared public health emergency.

Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

1
2 Relating to local government authority to suspend enterprise zone employment requirements; and
3 prescribing an effective date.

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

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

7 **SECTION 2. (1)(a) Notwithstanding ORS 285C.203, the governing body of a sponsor may**
8 **adopt a resolution to suspend, as provided in ORS 285C.203, the obligation of a qualified**
9 **business firm to meet the employment requirements of ORS 285C.200, if the conditions de-**
10 **scribed in ORS 285C.203 (1)(a)(A)(i) exist.**

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

14 **(2)(a) The resolution described in subsection (1) of this section is not effective unless**
15 **adopted by the governing body of every sponsor of the enterprise zone on or within 30 days**
16 **following the effective date of this 2021 Act.**

17 **(b) The resolution may provide that the suspension applies retroactively, beginning not**
18 **more than 35 days before the effective date of this 2021 Act.**

19 **(3) A resolution for suspension adopted pursuant to this section tolls the deadline for**
20 **claiming exemption for additional property under ORS 285C.225 (3)(b) until after the period**
21 **of suspension has ended.**

22 **SECTION 3. (1) The qualified property of an authorized business firm may be granted or**
23 **allowed to continue an exemption under ORS 285C.175 notwithstanding the fact that the firm**
24 **does not meet the qualifications under ORS 285C.200 (1)(c), (d) or (e) or (2) if:**

25 **(a) The governing body of the sponsor adopts a resolution on or before June 30 imme-**
26 **diately preceding the property tax year for which exemption is sought that sets forth:**

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

28 **(B) Standards for establishing a minimum number of employees of an authorized business**

NOTE: Matter in **boldfaced** type in an amended section is new; matter *[italic and bracketed]* is existing law to be omitted. New sections are in **boldfaced** type.

1 firm;

2 (C) Criteria for establishing that the reduced employment of the firm is a result of a
3 public health crisis for which the Governor has declared a state of emergency, or of an eco-
4 nomic downturn or dislocations caused by the public health crisis; and

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

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

9 (c) Within 30 days following the date on which the sponsor allows the exemption, but not
10 later than August 31 of the property tax year, the sponsor provides the county assessor with
11 written notice that the exemption has been allowed; and

12 (d) The authorized business firm satisfies the requirements established under the resol-
13 ution adopted pursuant to this subsection and any otherwise applicable requirements under
14 ORS 285C.050 to 285C.250, including, but not limited to, filing a claim that contains employ-
15 ment data for purposes of ORS 285C.220.

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

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

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

26 (5) The governing body of a sponsor that adopts a resolution pursuant to subsection (1)
27 of this section shall submit a written report to the Oregon Business Development Depart-
28 ment detailing the implementation of the resolution.

29 **SECTION 4.** (1) Section 3 of this 2021 Act does not apply to any exemption granted under
30 ORS 285C.175 for which the final property tax year ends before July 1, 2021.

31 (2) A resolution may not be adopted pursuant to section 3 of this 2021 Act after the
32 earlier of the date that is one year following the effective date of this 2021 Act or _____
33 days following the end of the emergency described in section 3 (1)(a)(C) of this 2021 Act, in-
34 cluding any extensions of the emergency.

35 **SECTION 5.** This 2021 Act takes effect on the 91st day after the date on which the 2021
36 regular session of the Eighty-first Legislative Assembly adjourns sine die.

37