

Requested by Representative BONHAM

**PROPOSED AMENDMENTS TO  
HOUSE BILL 2343**

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

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

5 **“SECTION 2. (1)(a) Notwithstanding ORS 285C.203 (1)(a), the gov-**  
6 **erning body of a sponsor may adopt a resolution to suspend, as pro-**  
7 **vided in ORS 285C.203, the obligation of a qualified business firm to**  
8 **meet the employment requirements of ORS 285C.200.**

9 **“(b) A resolution may be adopted pursuant to this subsection under**  
10 **any procedures or authority permitted under state and local law ap-**  
11 **plicable in a declared public health emergency.**

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

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

17 **“(b) The resolution may provide that the suspension applies to ei-**  
18 **ther or both of the property tax years beginning on July 1, 2021, and**  
19 **July 1, 2022.**

20 **“(3) A resolution for suspension adopted pursuant to this section**  
21 **has the following effects:**

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

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

7       “(4) Any curtailment of operations that is permitted under a resolu-  
8 tion adopted pursuant to this section is not subject to ORS 285C.240  
9 (1)(b).

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

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

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

19       “(B) Standards for establishing a minimum number of employees  
20 of an authorized business firm;

21       “(C) Criteria for establishing that the reduced employment of the  
22 firm is a result of a public health crisis for which the Governor has  
23 declared a state of emergency, or of an economic downturn or dislo-  
24 cations caused by the public health crisis; and

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

27       “(b) A copy of the resolution is provided to the county assessor, the  
28 Department of Revenue and the Oregon Business Development De-  
29 partment within 30 days following the adoption of the resolution;

30       “(c) Within 30 days following the date on which the sponsor grants

1 the exemption, the sponsor provides the county assessor with written  
2 notice that the exemption has been granted; and

3 “(d) The authorized business firm satisfies the requirements estab-  
4 lished under the resolution adopted pursuant to this subsection and  
5 any otherwise applicable requirements under ORS 285C.050 to 285C.250,  
6 including, but not limited to, filing a claim that contains employment  
7 data for purposes of ORS 285C.220.

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

11 “(3) A resolution adopted pursuant to subsection (1) of this section  
12 may grant an exemption, or continuation of an exemption, for prop-  
13 erty tax years beginning on or after July 1, 2021, and before July 1,  
14 2023.

15 “(4) Failure of an authorized business firm to meet any requirement  
16 adopted pursuant to subsection (1) of this section shall be subject to  
17 the notice requirements and disqualification of the authorized business  
18 firm’s qualified property under ORS 285C.240, unless the firm satisfies  
19 the requirements of ORS 285C.200 without the exceptions allowed un-  
20 der subsection (1) of this section.

21 “(5) Any curtailment of operations that is permitted under a resol-  
22 ution adopted pursuant to this section is not subject to ORS 285C.240  
23 (1)(b).

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

27 “(7) The governing body of a sponsor that adopts a resolution pur-  
28 suant to subsection (1) of this section shall submit a written report to  
29 the Oregon Business Development Department detailing the imple-  
30 mentation of the resolution.

