

Requested by Senator BOQUIST

**PROPOSED AMENDMENTS TO  
HOUSE BILL 2693**

1 On page 1 of the printed bill, delete lines 5 through 30 and delete page  
2 2 and insert:

3 **“SECTION 1.** ORS 307.580 is amended to read:

4 “307.580. (1) If not otherwise exempt by law and upon compliance with  
5 ORS 307.162, all real and personal property or [*proportion thereof*] **portion**  
6 **of the property** owned or being purchased by an industry apprenticeship or  
7 training trust is exempt from property taxation if:

8 “(a) The trust is organized pursuant to a trust instrument solely for the  
9 purpose of aiding or assisting in the implementation or operation of one or  
10 more apprenticeship or training programs that conform to and are conducted  
11 under ORS 660.002 to 660.210;

12 “(b) The property or [*proportion thereof*] **portion of the property** that is  
13 the subject of the exemption is actually and exclusively occupied and used  
14 in the implementation or operation of an apprenticeship or training program  
15 or programs that are established under, conform to and are conducted under  
16 ORS 660.002 to 660.210; and

17 “(c) The trust is considered an organization exempt from federal income  
18 taxes under the federal Internal Revenue Code or other laws of the United  
19 States relating to federal income taxes.

20 “(2) If property described under subsection (1) of this section would be  
21 exempt from taxation except that it is held under lease or lease-purchase

1 agreement by the trust rather than owned or being purchased by it, the  
2 property shall be exempt from taxation upon compliance with and subject to  
3 ORS 307.112.

4 **“(3)(a) Property may be deemed to be actually and exclusively oc-  
5 cupied and used as required under subsection (1)(b) of this section if  
6 the property is occupied and used:**

7 **“(A) By an organization described in section 501(c)(3), (4), (5) or (6)  
8 of the Internal Revenue Code that is exempt from income taxation  
9 under section 501(a) of the Internal Revenue Code;**

10 **“(B) For purposes for which the organization is granted the federal  
11 exemption, other than purposes described in subparagraph (C) of this  
12 paragraph;**

13 **“(C) Solely for activities that do not constitute, within the meaning  
14 of section 501 of the Internal Revenue Code and Treasury regulations  
15 promulgated under section 501 of the Internal Revenue Code:**

16 **“(i) Carrying on propaganda or otherwise attempting to influence  
17 legislation; or**

18 **“(ii) Directly or indirectly participating or intervening in any poli-  
19 tical campaign on behalf of, or in opposition to, any candidate for  
20 public office; and**

21 **“(D) For no more than seven consecutive days, or 30 cumulative  
22 days, in any property tax year.**

23 **“(b) This subsection applies to property regardless of whether the  
24 organization makes a rental payment for the occupancy or use of the  
25 property.**

26 **“[(3)] (4) No exemption shall be allowed under subsection (1) or (2) of this  
27 section if the property is used in the implementation or operation of an ap-  
28 prenticeship or training program that discriminates with respect to its par-  
29 ticipants on the basis of age, race, religion, sex or national origin.**

30 **“SECTION 2. ORS 305.842 is amended to read:**

1       “305.842. (1) As used in ORS 307.130, 307.147, **307.580**, 308A.450, 310.140  
2 and 310.800, ‘Internal Revenue Code’ means the federal Internal Revenue  
3 Code as amended and in effect on December 31, [2018] **2020**.

4       “(2) As used in ORS 311.666, ‘Internal Revenue Code’ means the federal  
5 Internal Revenue Code as amended and in effect on December 31, [2018]  
6 **2020**, including amendments that take effect after that date.

7       “**SECTION 3. The amendments to ORS 305.842 and 307.580 by**  
8 **sections 1 and 2 of this 2021 Act apply to property tax years beginning**  
9 **on or after July 1, 2021.**

10       “**SECTION 4. This 2021 Act takes effect on the 91st day after the**  
11 **date on which the 2021 regular session of the Eighty-first Legislative**  
12 **Assembly adjourns sine die.”.**

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