



November 2023

Legislative Revenue Office

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2024 Revenue Committee Bills

House Committee on Revenue

1. Extension of the long-term care facility assessment (3/5 vote).
2. Re-working of the UI statutes regarding the State Employment Department Administrative Fund (SEDAF). This change would include an increase in the portion of the UI tax that goes to the SEDAf, but it does not increase the tax paid by businesses.
3. Federal Reconnect (currently looks like a 'vanilla' reconnect).

Senate Committee on Finance and Revenue

1. Send ReMAV (Recalculation of Maximum Assessed Value) solution to voters for the November 2024 election.
2. Miscellaneous changes
 - a. In 2023, SB 919 created a property tax exemption for a new ADU or converted dup/tri/quadplex but didn't specify the exemption amount. This language would specify that the exemption would be proportional to the full tax amount of the property.
 - b. In 2023, HB 3406 modified the Short-line RR tax credit for tax years 2024 and 2025. HB 2071 extended this credit (without policy changes) through tax year 2029. This language would extend the policy changes through tax year 2029, aligning legislative intent.
 - c. In 2023, HB 2965 cancelled certain outstanding property taxes for two ports, for ownership that was transferred. However, in one of the cases the property was never transferred. This language would account for this difference to ensure the tax cancellation.
 - d. The CAT statutes list certain tax amounts - collected by businesses - that are not subject to the CAT. The intent is to replace these specific exclusions with general language that would encompass all of them. Examples include meals taxes, 911 tax, transient lodging taxes, bicycle tax, and heavy equipment rental taxes.
 - e. When applicable, Oregon law requires OEA to notify DOR that a kicker has been triggered by October 1 of the odd year; then DOR must notify the public by October 15. This language would move the deadlines to November 1 and 15, respectively.
 - f. Currently, LFO & LRO are collectively responsible for determining the amount of CAT dollars to be transferred to the State School Fund. This language would move that responsibility to OEA.
3. Redraft of SB 825 (2023)