

# D R A F T

## SUMMARY

Digest: The Act would put in the constitution a state tax on property to fund public safety. (Flesch Readability Score: 63.6).

Proposes an amendment to the Oregon Constitution requiring the Legislative Assembly to create an administrative authority for funding public safety in this state. Directs the Legislative Assembly to impose a state property tax to fund public safety in this state. Allows the Legislative Assembly to delegate to the administrative authority the authority to implement the tax. Provides that the tax would not be subject to Article XI, section 11, of the Oregon Constitution (Ballot Measure 50) (1997), or Article XI, section 11b, of the Oregon Constitution (Ballot Measure 5) (1990).

Refers the proposed amendment to the people for their approval or rejection at the next regular general election.

## JOINT RESOLUTION

**Be It Resolved by the Legislative Assembly of the State of Oregon:**

**PARAGRAPH 1.** The Constitution of the State of Oregon is amended by creating a new section 16 to be added to and made a part of Article IX, such section to read:

**SECTION 16. (1)(a) The Legislative Assembly shall create by law an administrative body that serves as a statewide authority for funding public safety in accordance with law.**

**(b) The Legislative Assembly shall impose by law a state property tax on all real property and all personal property, tangible and intangible, located, used or held for use within the state, unless the property is exempt from taxation under federal law or this Constitution. Revenues from the tax shall be used solely to fund public safety and reasonable costs associated with administering the tax and the funding**

1 of public safety.

2 (c) The Legislative Assembly may delegate to the administrative  
3 body created under this section the authority to implement the tax.

4 (2) The state property tax may be imposed on an annual basis at a  
5 rate not to exceed \$0.25 per \$1,000 of the value of the property as as-  
6 sessed under law.

7 (3) Laws enacted by the Legislative Assembly pursuant to this sec-  
8 tion to implement the state property tax:

9 (a) Shall:

10 (A) Define the property that is taxable; and

11 (B) Establish the processes of assessment, taxation and collection;  
12 and

13 (b) May:

14 (A) Set rates that vary according to reasonable classifications of  
15 property and taxpayers; and

16 (B) Provide for exemption, partial exemption or special assessment  
17 of certain reasonable classifications of property or taxpayers.

18 (4) The state property tax shall not be subject to section 11 or 11b,  
19 Article XI of this Constitution.

20

21 PARAGRAPH 2. The amendment proposed by this resolution shall  
22 be submitted to the people for their approval or rejection at the next  
23 regular general election held throughout this state.

24