

# House Bill 2094

Introduced and printed pursuant to House Rule 12.00. Pre-session filed (at the request of House Interim Committee on Revenue for Representative Nancy Nathanson)

## 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**.

Makes technical changes in Oregon statutes.  
Takes effect on 91st day following adjournment sine die.

## A BILL FOR AN ACT

1  
2 Relating to the correction of erroneous material in Oregon tax law; amending ORS 294.476; and  
3 prescribing an effective date.

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

5 **SECTION 1.** ORS 294.476 is amended to read:

6 294.476. (1) This subsection applies to the period following a municipal corporation's adoption  
7 under ORS 294.456 of a budget that does not include revenue from a proposed local option tax. If  
8 the municipal corporation places a local option tax measure on the ballot for an election held in  
9 [September] **August** and the electors of the municipal corporation approve the measure, in order to  
10 impose the local option tax during the current fiscal year or current budget period, the governing  
11 body of the municipal corporation must:

12 (a) Adopt an ordinance or resolution to determine, make and declare the local option tax and  
13 to categorize the local option tax amount or rate as provided in ORS 310.060;

14 (b) Receive from the assessor of the county in which the municipal corporation is located (or,  
15 if the municipal corporation is located in more than one county, from the assessor of each county  
16 in which the municipal corporation is located) written approval to file a supplemental notice of  
17 property tax as described in ORS 310.060 (9); and

18 (c) File with the assessor of the county in which the municipal corporation is located (or, if the  
19 municipal corporation is located in more than one county, with the assessor of each county in which  
20 the municipal corporation is located) two copies of the ordinance or resolution described in para-  
21 graph (a) of this subsection, two copies of the supplemental notice of property tax required under  
22 ORS 310.060 and two copies of the approved local option tax measure.

23 (2) This subsection applies to the period following a municipal corporation's adoption under ORS  
24 294.456 of a budget that does not include revenue from a proposed local option tax or taxes to pay  
25 principal and interest on exempt bonded indebtedness. If the municipal corporation places a local  
26 option tax measure or a general obligation bond measure on the ballot for an election, other than  
27 an election held in [September] **August**, next following adoption of the budget and the electors of  
28 the municipal corporation approve the measure, in order to impose the tax during the second fiscal  
29 year of a biennial budget period, the governing body of the municipal corporation must:

30 (a) Adopt an ordinance or resolution to determine, make and declare the tax and to categorize  
31 the tax amount or rate as provided in ORS 310.060; and

**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 (b) Include with the certification required under ORS 310.060 for the second fiscal year of the  
2 biennial budget period two copies of the ordinance or resolution described in paragraph (a) of this  
3 subsection and two copies of the approved local option tax measure or general obligation bond  
4 measure.

5 (3) Funds raised by a local option tax described in this section may not be expended by the  
6 municipal corporation unless the municipal corporation has adopted a supplemental budget in ac-  
7 cordance with ORS 294.471. Funds may be expended only in accordance with the supplemental  
8 budget so adopted.

9 (4) As soon as received, the county assessor shall forward one copy of each of the documents  
10 described in subsection (1)(c) of this section to the Department of Revenue.

11 **NOTE:** Changes election month in (1) and (2) to conform with change to quarterly election date  
12 made by chapter 551, Oregon Laws 2021 (Enrolled House Bill 3291).

13 **SECTION 2. This 2023 Act takes effect on the 91st day after the date on which the 2023**  
14 **regular session of the Eighty-second Legislative Assembly adjourns sine die.**