

HB 3221-1  
(LC 4189)  
4/26/23 (HRL/ps)

Requested by HOUSE COMMITTEE ON REVENUE (at the request of Representative Pam Marsh)

**PROPOSED AMENDMENTS TO  
HOUSE BILL 3221**

1 On page 1 of the printed bill, delete lines 5 through 31 and delete page  
2 2 and insert:

3 **“SECTION 1.** ORS 327.011 is amended to read:

4 “327.011. For the purpose of State School Fund distributions for school  
5 districts:

6 “(1) Local Revenues are the total of the following:

7 “(a) The amount of revenue offset against local property taxes as deter-  
8 mined by the Department of Revenue under ORS 311.175 (3)(a)(A).

9 “(b) The amount of property taxes actually received by the district, in-  
10 cluding penalties and interest on taxes.

11 “(c) The amount of revenue received by the district from the Common  
12 School Fund under ORS 327.403 to 327.410.

13 “(d) The amount of revenue received by the district from the county  
14 school fund.

15 “(e) The amount of revenue received by the district from the 25 percent  
16 of federal forest reserve revenues required to be distributed to schools by  
17 ORS 294.060 (1).

18 “(f) The amount of revenue received by the district from state managed  
19 forestlands under ORS 530.115 (1)(b) and (c).

20 “(g) Moneys received in lieu of property taxes.

21 “(h) Federal funds received without specific application by the school

1 district and that are not deemed under federal law to be nonsupplantable.

2 “(i) Any positive amount obtained by subtracting the operating property  
3 taxes actually imposed by the district, based on the rate certified pursuant  
4 to ORS 310.060, from the amount that would have been imposed by the dis-  
5 trict if the district had certified the maximum rate of operating property  
6 taxes allowed by law.

7 “(j) Any amount distributed to the district in the prior fiscal year under  
8 ORS 327.019 (8).

9 “(2) Local Revenues do not include:

10 “(a) If a school district imposes local option taxes pursuant to ORS  
11 280.040 to 280.145, an amount equal to the [*least*] **lesser** of:

12 “(A) The amount of revenue actually received by the district from local  
13 option taxes imposed pursuant to ORS 280.040 to 280.145; **or**

14 “(B) Twenty-five percent of the total received by the school district from  
15 the general purpose grant, the transportation grant, the facility grant and  
16 the high cost disabilities grant of the district, as those grants are calculated  
17 under ORS 327.013. [*; or*]

18 “[*(C) \$2,000 per district extended ADMw, as calculated under ORS 327.013,*  
19 *increased each fiscal year by three percent above the amount allowed per dis-*  
20 *trict extended ADMw for the prior fiscal year.*]

21 “(b) For a school district with a statutory rate limit on July 1, 2003, that  
22 is greater than \$4.50 per \$1,000 of assessed value, the amount of property  
23 taxes actually received by the district, including penalties and interest on  
24 taxes, that results from an increase in the rate of ad valorem property tax  
25 of the district allowed under Article XI, section 11 (5)(d), of the Oregon  
26 Constitution.

27 **“SECTION 2. The amendments to ORS 327.011 by section 1 of this**  
28 **2023 Act apply to State School Fund distributions commencing with**  
29 **the 2023-2024 distributions.**

30 **“SECTION 3. This 2023 Act being necessary for the immediate**

1 **preservation of the public peace, health and safety, an emergency is**  
2 **declared to exist, and this 2023 Act takes effect July 1, 2023.”.**

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