

Requested by Senator FINDLEY

**PROPOSED AMENDMENTS TO
B-ENGROSSED HOUSE BILL 2757**

1 On page 2 of the printed B-engrossed bill, delete lines 31 through 36 and
2 insert:

3 “(a) Revenues from the 9-8-8 coordinated crisis services tax that are de-
4 posited into the fund shall be used only for the crisis call center system and
5 crisis hotline center described in subsections (4) and (5) of this section.”.

6 On page 5, delete lines 35 through 45.

7 On page 6, delete lines 1 through 26 and insert:

8 **“SECTION 6.** ORS 403.200 is amended to read:

9 “403.200. (1) There is imposed on each consumer or paying retail sub-
10 scriber who has telecommunications service or interconnected Voice over
11 Internet Protocol service, with access to the emergency communications
12 system [a]:

13 **“(a) An emergency communications** tax equal to \$1.25 per month or,
14 for prepaid wireless telecommunications service, \$1.25 per retail
15 transaction; **and**

16 **“(b) A 9-8-8 coordinated crisis services tax equal to \$0.15 per month**
17 **or, for prepaid wireless telecommunications service, \$0.15 per retail**
18 **transaction.**

19 **“(2)** The tax must be applied on a telecommunications circuit designated
20 for a particular consumer or subscriber. One consumer or subscriber line
21 must be counted for each circuit that is capable of generating usage on the

1 line side of the switched network regardless of the quantity or ownership of
2 customer premises equipment connected to each circuit. For providers of
3 central office based services, the tax must be applied to each line that has
4 unrestricted connection to the switched network. Those central office based
5 service lines that have restricted connection to the switched network must
6 be charged based on software design in the central office that restricts the
7 number of station calls to and from the network. For cellular, wireless or
8 other common carriers, the tax applies to a subscriber on a per instrument
9 basis and only if the subscriber's place of primary use, as defined under 4
10 U.S.C. 124, is within this state.

11 “[2] (3) The consumer or subscriber is liable for the tax imposed by this
12 section.

13 “[3] (4) The amounts of tax collected by the provider or seller are con-
14 sidered as payment by the consumer or subscriber for that amount of tax.

15 “[4] (5) The tax imposed under this section, as it applies to prepaid
16 wireless telecommunications service, shall be collected by the seller from the
17 consumer with respect to each retail transaction occurring in this state. The
18 amount of the tax shall be separately stated on an invoice, receipt or other
19 similar document that the seller provides to the consumer, or shall be oth-
20 erwise disclosed to the consumer.

21 “[5] (6) For purposes of this section, a retail transaction:

22 “(a) Occurs in this state if it is made in person by a consumer at a busi-
23 ness location of the seller;

24 “(b) If not made in person by a consumer at a business location of the
25 seller, occurs in this state if the consumer's shipping address, payment in-
26 strument billing address, or other address provided by the consumer for
27 purposes of the transaction, is in this state; or

28 “(c) If insufficient information exists to determine whether paragraph (a)
29 or (b) of this subsection is accurate, occurs in this state if the consumer's
30 prepaid wireless telephone number is associated with an Oregon location.

1 “[6] (7) Any return made by the provider or seller collecting the tax
2 must be accepted by the Department of Revenue as evidence of payments by
3 the consumer or subscriber of amounts of tax so indicated upon the return.

4 “**SECTION 6a.** ORS 403.200, as amended by section 6 of this 2023 Act, is
5 amended to read:

6 “403.200. (1) There is imposed on each consumer or paying retail sub-
7 scriber who has telecommunications service or interconnected Voice over
8 Internet Protocol service, with access to the emergency communications
9 system:

10 “(a) An emergency communications tax equal to \$1.25 per month or, for
11 prepaid wireless telecommunications service, \$1.25 per retail transaction; and

12 “(b) A 9-8-8 coordinated crisis services tax equal to [~~\$0.15~~] **\$0.25** per month
13 or, for prepaid wireless telecommunications service, [~~\$0.15~~] **\$0.25** per retail
14 transaction.

15 “(2) The tax must be applied on a telecommunications circuit designated
16 for a particular consumer or subscriber. One consumer or subscriber line
17 must be counted for each circuit that is capable of generating usage on the
18 line side of the switched network regardless of the quantity or ownership of
19 customer premises equipment connected to each circuit. For providers of
20 central office based services, the tax must be applied to each line that has
21 unrestricted connection to the switched network. Those central office based
22 service lines that have restricted connection to the switched network must
23 be charged based on software design in the central office that restricts the
24 number of station calls to and from the network. For cellular, wireless or
25 other common carriers, the tax applies to a subscriber on a per instrument
26 basis and only if the subscriber’s place of primary use, as defined under 4
27 U.S.C. 124, is within this state.

28 “(3) The consumer or subscriber is liable for the tax imposed by this
29 section.

30 “(4) The amounts of tax collected by the provider or seller are considered

1 as payment by the consumer or subscriber for that amount of tax.

2 “(5) The tax imposed under this section, as it applies to prepaid wireless
3 telecommunications service, shall be collected by the seller from the con-
4 sumer with respect to each retail transaction occurring in this state. The
5 amount of the tax shall be separately stated on an invoice, receipt or other
6 similar document that the seller provides to the consumer, or shall be oth-
7 erwise disclosed to the consumer.

8 “(6) For purposes of this section, a retail transaction:

9 “(a) Occurs in this state if it is made in person by a consumer at a busi-
10 ness location of the seller;

11 “(b) If not made in person by a consumer at a business location of the
12 seller, occurs in this state if the consumer’s shipping address, payment in-
13 strument billing address, or other address provided by the consumer for
14 purposes of the transaction, is in this state; or

15 “(c) If insufficient information exists to determine whether paragraph (a)
16 or (b) of this subsection is accurate, occurs in this state if the consumer’s
17 prepaid wireless telephone number is associated with an Oregon location.

18 “(7) Any return made by the provider or seller collecting the tax must be
19 accepted by the Department of Revenue as evidence of payments by the
20 consumer or subscriber of amounts of tax so indicated upon the return.

21 **“SECTION 6b.** ORS 403.200, as amended by sections 6 and 6a of this 2023
22 Act, is amended to read:

23 “403.200. (1) There is imposed on each consumer or paying retail sub-
24 scriber who has telecommunications service or interconnected Voice over
25 Internet Protocol service, with access to the emergency communications
26 system:

27 “(a) An emergency communications tax equal to \$1.25 per month or, for
28 prepaid wireless telecommunications service, \$1.25 per retail transaction; and

29 “(b) A 9-8-8 coordinated crisis services tax equal to [~~\$0.25~~] **\$0.35** per month
30 or, for prepaid wireless telecommunications service, [~~\$0.25~~] **\$0.35** per retail

1 transaction.

2 “(2) The tax must be applied on a telecommunications circuit designated
3 for a particular consumer or subscriber. One consumer or subscriber line
4 must be counted for each circuit that is capable of generating usage on the
5 line side of the switched network regardless of the quantity or ownership of
6 customer premises equipment connected to each circuit. For providers of
7 central office based services, the tax must be applied to each line that has
8 unrestricted connection to the switched network. Those central office based
9 service lines that have restricted connection to the switched network must
10 be charged based on software design in the central office that restricts the
11 number of station calls to and from the network. For cellular, wireless or
12 other common carriers, the tax applies to a subscriber on a per instrument
13 basis and only if the subscriber’s place of primary use, as defined under 4
14 U.S.C. 124, is within this state.

15 “(3) The consumer or subscriber is liable for the tax imposed by this
16 section.

17 “(4) The amounts of tax collected by the provider or seller are considered
18 as payment by the consumer or subscriber for that amount of tax.

19 “(5) The tax imposed under this section, as it applies to prepaid wireless
20 telecommunications service, shall be collected by the seller from the con-
21 sumer with respect to each retail transaction occurring in this state. The
22 amount of the tax shall be separately stated on an invoice, receipt or other
23 similar document that the seller provides to the consumer, or shall be oth-
24 erwise disclosed to the consumer.

25 “(6) For purposes of this section, a retail transaction:

26 “(a) Occurs in this state if it is made in person by a consumer at a busi-
27 ness location of the seller;

28 “(b) If not made in person by a consumer at a business location of the
29 seller, occurs in this state if the consumer’s shipping address, payment in-
30 strument billing address, or other address provided by the consumer for

1 purposes of the transaction, is in this state; or

2 “(c) If insufficient information exists to determine whether paragraph (a)
3 or (b) of this subsection is accurate, occurs in this state if the consumer’s
4 prepaid wireless telephone number is associated with an Oregon location.

5 “(7) Any return made by the provider or seller collecting the tax must be
6 accepted by the Department of Revenue as evidence of payments by the
7 consumer or subscriber of amounts of tax so indicated upon the return.”.

8 On page 9, delete lines 23 through 25 and insert:

9 **“SECTION 11. (1) Section 2 of this 2023 Act and the amendments to**
10 **ORS 403.205 by section 7 of this 2023 Act apply to subscriber bills issued**
11 **and to retail transactions made on or after January 1, 2024, and before**
12 **January 1, 2030.**

13 **“(2) The amendments to ORS 403.200 by section 6 of this 2023 Act**
14 **apply to subscriber bills issued and to retail transactions made on or**
15 **after January 1, 2024, and before January 1, 2025.**

16 **“(3) The amendments to ORS 403.200 by section 6a of this 2023 Act**
17 **apply to subscriber bills issued and to retail transactions made on or**
18 **after January 1, 2025, and before January 1, 2026.**

19 **“(4) The amendments to ORS 403.200 by section 6b of this 2023 Act**
20 **apply to subscriber bills issued and to retail transactions made on or**
21 **after January 1, 2026, and before January 1, 2030.”.**

22
