

SENATE AMENDMENTS TO SENATE BILL 1526

By COMMITTEE ON FINANCE AND REVENUE

February 28

1 On page 1 of the printed bill, line 2, delete “285B.627” and insert “34.030, 34.120, 285B.626,
2 285B.627, 285C.100, 285C.185.”.

3 In line 3, after “305.140,” insert “305.245, 305.275, 305.280, 305.410, 305.501, 305.560, 305.570,
4 307.181,” and delete “307.590.”.

5 In line 4, delete “, 317A.100” and delete “section 5, chapter 414, Oregon Laws 2017.”.

6 In line 5, delete “section 3, chapter 589, Oregon Laws 2021,”

7 Delete lines 13 through 28.

8 On page 2, delete lines 1 through 33 and insert:

9 “**NOTE:** Section 1 was deleted by amendment. Subsequent sections were not renumbered.”.

10 On page 3, line 16, delete “(a)”.

11 Delete lines 20 and 21.

12 On page 4, delete lines 28 through 45.

13 On page 5, delete lines 1 through 25.

14 In line 26, delete “10” and insert “9”.

15 Delete lines 43 and 44 and insert:

16 “(5) Upon qualification of a project sponsor under this section, and before December 31, 2029,
17 the department may:”.

18 On page 6, line 38, delete “and loan amounts”.

19 On page 7, after line 3, insert:

20 “**SECTION 10.** ORS 285B.626 is amended to read:

21 “285B.626. As used in ORS 285B.625 to 285B.632:

22 “(1) ‘Eligible employer’ means an employer that:

23 “(a) Is conducting a traded sector business on a regionally significant industrial site; and

24 “(b)(A) With respect to **the employer’s establishment at** a rural site, has [*hired at least 25*
25 *full-time employees whose wages average*] **increased average annual employment by at least 25**
26 **jobs and has an average annual wage of** at least 150 percent of the county or state average wage,
27 whichever is less; or

28 “(B) With respect to **the employer’s establishment at** an urban site, has [*hired at least 50*
29 *full-time employees whose wages average*] **increased average annual employment by at least 50**
30 **jobs and has an average annual wage of** at least 150 percent of the county or state average wage,
31 whichever is less.

32 “(2) ‘Estimated incremental income tax revenues’ means the Oregon personal income tax reven-
33 ues that are equivalent to the amount of tax that employees of an eligible employer who are hired
34 by the eligible employer on a designated regionally significant industrial site have paid under ORS
35 chapter 316 in the tax years following the first tax year in which the eligible employer begins con-

ducting a traded sector business on the designated regionally significant industrial site.

“(3) ‘Industrial use’ means employment activities, including but not limited to manufacturing, assembly, fabrication, processing, storage, logistics, warehousing, importation, distribution, transshipment and research and development, that generate income from the production, handling or distribution of goods or services, including goods or services in the traded sector.

“(4) ‘Project sponsor’ means:

“(a) A public owner of a regionally significant industrial site that is investing in preparation of the site for industrial use by a third party; or

“(b) A public entity that has entered into a development or other agreement with the private owner of a regionally significant industrial site to prepare the site for industrial use.

“(5) ‘Regionally significant industrial site’ means a site planned and zoned for industrial use that:

“(a)(A) Is suitable for the location of new industrial uses or the expansion of existing industrial uses and that can provide significant additional employment in the region;

“(B) Has site characteristics that provide significant competitive advantages that are difficult or impossible to replicate in the region; and

“(C) Has superior access to transportation and freight infrastructure, including but not limited to rail, port, airport, multimodal freight or transshipment facilities and other major transportation facilities or routes; or

“(b) Is located in an area designated by Metro, as defined in ORS 197.015, as a regionally significant industrial area.

“(6) ‘Rural site’ means a regionally significant industrial site located in an area outside of a metropolitan statistical area, as defined by the most recent federal decennial census.

“(7) ‘Traded sector’ has the meaning given that term in ORS 285A.010.

“(8) ‘Urban site’ means a regionally significant industrial site located in a metropolitan statistical area, as defined by the most recent federal decennial census, that is located inside a regional or metropolitan urban growth boundary.

“(9) ‘Wage’ has the meaning given that term pursuant to rules adopted by the Oregon Business Development Department.”.

Delete lines 10 through 13 and insert:

“SECTION 13. Notwithstanding the repeal of ORS 311.702, 311.704, 311.706, 311.708, 311.711, 311.716, 311.718, 311.721, 311.722, 311.723, 311.725, 311.727, 311.729, 311.730, 311.731, 311.732 and 311.735 by section 12 of this 2024 Act, all balances deferred under ORS 311.702 to 311.735 that remain outstanding on the effective date of this 2024 Act shall remain due and payable and subject to collection and foreclosure under the provisions of ORS 311.702 to 311.735 as in effect immediately before the effective date of this 2024 Act.”.

On page 11, after line 41, insert:

“SECTION 22a. The amendments to ORS 311.701 by section 22 of this 2024 Act become operative on July 1, 2034.”.

On page 12, delete lines 18 through 29 and insert:

“SECTION 24. ORS 285C.100 is amended to read:

“285C.100. (1) Notwithstanding ORS 285C.095, a city shall be designated for electronic commerce if the city:

“(a) By resolution of the governing body of the city, declares itself a city designated for electronic commerce;

1 “(b) As of January 1, 2002, has a population of more than 1,500 but less than 2,000;

2 “(c) Is located less than 25 miles from a city with a population of more than 500,000; and

3 “(d) Is located less than 10 miles from a city with a high concentration of high technology firms

4 and with a population that, as of January 1, 2002, does not exceed 85,000.

5 “(2) Only one city may be designated for electronic commerce under this section, and that des-

6 ignation shall be made without consideration of the numeric limits imposed by ORS 285C.095.

7 “(3)(a) A city does not need to sponsor an enterprise zone to be designated for electronic com-

8 merce under this section.

9 “(b) The governing body of a city designated for electronic commerce under this section does

10 not need to comply with the requirements of ORS 285C.067 or 285C.090, but the governing body must

11 take all actions that are required of a sponsor of a rural enterprise zone under ORS 285C.050 to

12 285C.250 with respect to business firms seeking exemption under ORS 285C.175.

13 “(c) A business firm that is engaged in electronic commerce **or semiconductor-related devel-**

14 **opment activities** at a location inside a city designated for electronic commerce under this section

15 and that seeks an exemption under ORS 285C.175 must take all actions required of a qualified

16 business firm under ORS 285C.050 to 285C.250, except that the business firm does not need to be

17 located within an enterprise zone.

18 “(d) A business firm described in paragraph (c) of this subsection:

19 “(A) Shall be an eligible business firm, the qualified property of which is exempt from taxation

20 under ORS 285C.175 as if the qualified property were located in an enterprise zone under ORS

21 285C.095, **or if the qualified property is used in semiconductor-related development**

22 **activities**; and

23 “(B) May claim the tax credit under ORS 315.507.

24 “(4) Designation of a city for electronic commerce under this section is not final until a positive

25 determination in favor of the city has been made by the Oregon Business Development Department

26 under ORS 285C.102.

27 “(5) For the purpose of determining the boundaries of a city designated for electronic commerce,

28 ‘city’ includes:

29 “(a) Territory that is annexed into the city, as of the date of the annexation;

30 “(b) Land within the urban growth boundary of the city; and

31 “(c) Territory that is added to the urban growth boundary described in paragraph (b) of this

32 subsection, as of the date the urban growth boundary is extended to such territory.

33 “**SECTION 25.** ORS 285C.185 is amended to read:

34 “285C.185. (1) In order for property to be qualified property under ORS 285C.180, the property

35 must cost:

36 “(a) \$50,000 or more, in the case of:

37 “(A) All real property that is concurrently exempt at the location; or

38 “(B) An item of personal property that is not described in paragraph (b) of this subsection.

39 “(b) \$1,000 or more, in the case of an item of personal property that is used:

40 “(A) Exclusively in the production of tangible goods; [or]

41 “(B) In electronic commerce in an enterprise zone approved for electronic commerce designation

42 under ORS 285C.095; **or**

43 “(C) **In semiconductor-related development activities in a city designated for electronic**

44 **commerce.**

45 “(2) The estimated cost of property set forth in an application for authorization under ORS

1 285C.140 shall be disregarded for purposes of determining if property is qualified property.

2 “(3) Property that is leased by the authorized business firm may be qualified property under ORS
3 285C.180 only if the terms of the lease provide:

4 “(a) During the term of the lease, that the authorized business firm is to compensate the owner
5 of the leased property for all property taxes assessed against the leased property or that the firm
6 is to pay these taxes; and

7 “(b) That the term of the lease begins on or before the start of the first tax year for which the
8 property is exempt and ends on or after the last day of the last tax year for which the property is
9 exempt.

10 “(4) In order for property that is owned or leased by an authorized business firm operating a
11 hotel, motel or destination resort to be qualified property under ORS 285C.180, the property must
12 be:

13 “(a) Located and in service in an enterprise zone of a sponsor or in the jurisdiction of a re-
14 stricted city or county cosponsor that has elected under ORS 285C.070 to treat a business firm en-
15 gaged in hotel, motel or destination resort operations as an eligible business firm;

16 “(b) Located at the same site as the hotel, motel or destination resort or in close proximity to
17 that site; and

18 “(c) Used primarily to serve overnight guests of the hotel, motel or destination resort. Property
19 is used primarily to serve overnight guests if at least 50 percent of any receipts from use of the
20 property are paid by overnight guests.

21 “(5) In order for property owned or leased and operated by a business firm engaged in electronic
22 commerce **or in semiconductor-related development activities** in a city designated for electronic
23 commerce under ORS 285C.100 to be qualified property, the property otherwise qualified under this
24 section and the applicable electronic commerce operations **or semiconductor-related development**
25 **activities** of the firm must be located in that city.

26 “(6)(a) As used in this section, ‘item of personal property’ includes an integrated system con-
27 sisting of various components.

28 “(b) Consistent with paragraph (a) of this subsection, the Department of Revenue may by rule
29 further define what constitutes an item of personal property for purposes of this section.

30 **“SECTION 26. The amendments to ORS 285C.100 and 285C.185 by sections 24 and 25 of**
31 **this 2024 Act apply to property tax years beginning on or after July 1, 2025.**

32 **“SECTION 26a.** ORS 307.181 is amended to read:

33 “307.181. (1)(a) Land acquired by an Indian tribe by purchase, gift or without consideration is
34 exempt from taxation if:

35 “(A) The land is located within the ancient tribal boundaries of the tribe; and

36 “(B) Acquisition of the land by the United States in trust status has been requested or is in
37 process.

38 “(b) The exemption granted under this subsection ceases if the federal government enters a final
39 administrative determination denying the request for acquisition of the land in trust status and:

40 “(A) The deadlines for all available federal administrative appeals and federal judicial review
41 expire with no appeal or review initiated; or

42 “(B) All federal administrative and judicial proceedings arising from or related to the request
43 for or process of acquisition of the land in trust status that have been initiated are completed
44 without overturning the administrative denial of the request.

45 “(2)(a) Regardless of ownership, permanent improvements are exempt from state and local

1 property taxes and fees, charges and assessments related to property taxation if the improvements
2 are located on land that is owned by the United States and held in trust pursuant to federal law for:

3 “(A) A federally recognized Indian tribe; or

4 “(B) An individual member of a federally recognized Indian tribe.

5 “(b) **Except as provided in paragraph (c) of this subsection**, the exemption granted under
6 **paragraph (a) of this subsection** does not apply to property assessable under ORS 308.505 to
7 308.674.

8 “(c) **Regardless of ownership, permanent improvements that would otherwise be**
9 **assessable under ORS 308.505 to 308.674 are exempt from state and local property taxes and**
10 **fees, charges and assessments related to property taxation if the permanent improvements:**

11 “(A) **Are located on land that is:**

12 “(i) **Owned by the United States and held in trust pursuant to federal law for a federally**
13 **recognized Indian tribe in Oregon; and**

14 “(ii) **Within Jefferson County or Wasco County;**

15 “(B) **Consist of solar energy systems for the purpose of heating, cooling or generating**
16 **electricity; and**

17 “(C) **Are subject to a property tax program imposed by the tribe.**

18 “(d) **Upon request, and pursuant to an intergovernmental agreement between the tribe**
19 **and the governing body of any county in which a portion of the permanent improvements is**
20 **located, the county assessor shall provide such information as is necessary for the tribe to**
21 **assess, impose and collect the tribal property taxes on the permanent improvements de-**
22 **scribed in paragraph (c) of this subsection.**

23 “(e) **Property granted exemption under paragraph (c) of this subsection is not centrally**
24 **assessed for purposes of ORS 307.330.**

25 “(f) **ORS 315.037 does not apply to the exemption granted under paragraph (c) of this**
26 **subsection.**

27 “(3)(a) Notwithstanding subsection (1) of this section, property that is owned exclusively by an
28 eligible Indian tribe or by an entity wholly owned by an eligible Indian tribe, or a portion of the
29 property, is exempt from taxation if the property, or the portion of the property, respectively, is used
30 exclusively for government services.

31 “(b) Property described in paragraph (a) of this subsection that may be exempt from taxation
32 as property used exclusively for low income rental housing includes, without limitation, property
33 that:

34 “(A) **Is held under lease or a lease purchase agreement by an eligible Indian tribe;**

35 “(B)(i) **Is the property of a partnership, nonprofit corporation or limited liability company of**
36 **which an eligible Indian tribe is a general partner, limited partner, director, member, manager or**
37 **general manager; and**

38 “(ii) **Is leased or rented to low income persons for housing purposes; or**

39 “(C) **Is used exclusively for an activity that qualifies as an affordable housing activity under 25**
40 **U.S.C. 4132.**

41 “(c) Property described in paragraph (a) of this subsection may not be exempt from taxation as
42 property that is used exclusively for low income rental housing unless:

43 “(A) **All agreements necessary for the construction and operation of the property as low income**
44 **rental housing are executed before July 1, 2017;**

45 “(B) **For purposes of ORS 307.540 to 307.548, the requirements of ORS 307.543 have been satis-**

1 fied;

2 “(C) The property is offered for rent or is held for the purpose of developing low income rental
3 housing;

4 “(D) If occupied, the property is occupied solely by low income persons; and

5 “(E) The property is located in a county in which more than 10 percent of the enrolled members
6 of the eligible Indian tribe reside.

7 “(4) As used in this section:

8 “(a) ‘Eligible Indian tribe’ means the Burns Paiute Tribe, the Confederated Tribes of Coos,
9 Lower Umpqua and Siuslaw Indians, the Confederated Tribes of the Grand Ronde Community of
10 Oregon, the Confederated Tribes of Siletz Indians of Oregon, the Confederated Tribes of the
11 Umatilla Indian Reservation, the Confederated Tribes of Warm Springs Reservation of Oregon, the
12 Coquille Indian Tribe, the Cow Creek Band of Umpqua Tribe of Indians or the Klamath Tribes.

13 “(b) ‘Government services’ means services provided by an eligible Indian tribe that:

14 “(A) Are equivalent to services that a state or local government or the federal government
15 customarily provides to its citizens;

16 “(B) Are related to:

17 “(i) Tribal administration;

18 “(ii) Tribal facilities or tribal health facilities;

19 “(iii) Elementary or secondary education or higher education, including community colleges;

20 “(iv) Transportation;

21 “(v) Fire or police;

22 “(vi) Low income rental housing;

23 “(vii) Utility services provided to an Indian reservation or to land held in trust by the United
24 States for the benefit of an eligible Indian tribe; or

25 “(viii) Cemeteries; and

26 “(C) Other than government services related to the uses of property described in subsection
27 (3)(c) of this section, do not generate income.

28 “(c) ‘Low income’:

29 “(A) Means income at or below 60 percent of the area median income as determined by the
30 Oregon Housing Stability Council based on information from the United States Department of
31 Housing and Urban Development.

32 “(B) For purposes of projects undertaken pursuant to the Native American Housing Assistance
33 and Self-Determination Act of 1996 (P.L. 104-330), includes income that qualifies under 24 C.F.R.
34 5.609.

35 “(d) ‘Permanent improvements’ means ‘real property’ as defined in ORS 307.010 (1)(b)(B).

36 “(e) ‘Utility services’ means services related to sanitation, sewer, storm drainage and water.

37 “**SECTION 26b. The exemption granted under ORS 307.181 (2)(c) applies to:**

38 “**(1) The first solar energy system project completed on or after the effective date of this**
39 **2024 Act.**

40 “**(2) Property tax years beginning on or after July 1, 2025.”.**

41 Delete lines 33 through 45 and delete pages 13 through 17.

42 On page 18, delete lines 1 through 30.

43 On page 20, after line 41, insert:

44 “**SECTION 29.** ORS 34.030 is amended to read:

45 “34.030. (1) **Except as provided in subsection (2) of this section**, the writ shall be allowed

1 by the circuit court, or, in counties where the county court has judicial functions, by the county
2 court wherein the decision or determination sought to be reviewed was made, upon the petition of
3 the plaintiff, describing the decision or determination with convenient certainty, and setting forth
4 the errors alleged to have been committed therein. The petition shall be signed by the plaintiff or
5 the attorney of the plaintiff, and verified by the certificate of an attorney to the effect that the at-
6 torney has examined the process or proceeding, and the decision or determination therein, and that
7 it is erroneous as alleged in the petition. A writ shall not be allowed unless the petition therefor is
8 made within 60 days from the date of the decision or determination sought to be reviewed.

9 **“(2) The regular division of the Oregon Tax Court shall have jurisdiction in review pro-
10 ceedings in all cases within its jurisdiction as described in ORS 305.410.**

11 **“SECTION 30.** ORS 34.120 is amended to read:

12 **“34.120. (1) Except as provided in subsection (2) of this section, the circuit court or judge**
13 **[thereof] of the circuit court of the county [wherein] in which** the defendant, if a public officer or
14 body, exercises functions, or if a private person or corporation, [wherein] **in which** such person re-
15 sides or may be found, or such private corporation might be sued in an action, shall have exclusive
16 jurisdiction of mandamus proceedings, including proceedings under ORS 215.429 and 227.179.

17 **“(2) The regular division of the Oregon Tax Court [or judge thereof] shall have jurisdiction in**
18 **mandamus proceedings in all cases [involving tax laws] within its jurisdiction** as described in ORS
19 305.410, and the Supreme Court may take original jurisdiction in mandamus proceedings as provided
20 in section 2 of amended Article VII of the Oregon Constitution.

21 **“SECTION 31.** ORS 305.245 is amended to read:

22 **“305.245. Notwithstanding ORS 8.690, 9.160, 9.320, ORS chapter 180, ORS 203.145 or other law,**
23 **in any conference or proceeding before a tax court magistrate with respect to the administration**
24 **of any tax, a [county] local government or the Department of Revenue may be represented by any**
25 **officer or authorized employee of the [county] local government or department.**

26 **“SECTION 32.** ORS 305.275 is amended to read:

27 **“305.275. (1) Any person may appeal under this subsection to the magistrate division of the**
28 **Oregon Tax Court as provided in ORS 305.280 and 305.560, if all of the following criteria are met:**

29 **“(a) The person must be aggrieved by and affected by an act, omission, order or determination**
30 **of:**

31 **“(A) The Department of Revenue in its administration of the revenue and tax laws of this state;**

32 **“(B) A county property value appeals board other than an order of the board;**

33 **“(C) A county assessor or other county official, including but not limited to the denial of a claim**
34 **for exemption, the denial of special assessment under a special assessment statute, or the denial of**
35 **a claim for cancellation of assessment;**

36 **“(D) A tax collector; [or]**

37 **“(E) A local government in its administration of a tax described in ORS 305.410 (3), if the person**
38 **first exhausts all administrative remedies provided before the local government; or**

39 **“(F) An independent appeals board of a local government that consists of tax profes-
40 sionals and excludes local government officials or employees.**

41 **“(b) The act, omission, order or determination must affect the property of the person making the**
42 **appeal or property for which the person making the appeal holds an interest that obligates the**
43 **person to pay taxes imposed on the property. As used in this paragraph, an interest that obligates**
44 **the person to pay taxes includes a contract, lease or other intervening instrumentality.**

45 **“(c) There is no other statutory right of appeal for the grievance.**

1 “(2) Except as otherwise provided by law, any person having a statutory right of appeal under
2 the revenue and tax laws of the state may appeal to the tax court as provided in ORS 305.404 to
3 305.560.

4 “(3) If a taxpayer may appeal to the property value appeals board under ORS 309.100, then no
5 appeal may be allowed under this section. The appeal under this section is from an order of the
6 board as a result of the appeal filed under ORS 309.100 or from an order of the board that certain
7 corrections, additions to or changes in the roll be made.

8 “(4) A county assessor who is aggrieved by an order of the county property value appeals board
9 may appeal from the order as provided in this section, ORS 305.280 and 305.560.

10 “**SECTION 33.** ORS 305.275, as operative until July 1, 2024, is amended to read:

11 “305.275. (1) Any person may appeal under this subsection to the magistrate division of the
12 Oregon Tax Court as provided in ORS 305.280 and 305.560, if all of the following criteria are met:

13 “(a) The person must be aggrieved by and affected by an act, omission, order or determination
14 of:

15 “(A) The Department of Revenue in its administration of the revenue and tax laws of this state;

16 “(B) A county board of property tax appeals other than an order of the board;

17 “(C) A county assessor or other county official, including but not limited to the denial of a claim
18 for exemption, the denial of special assessment under a special assessment statute, or the denial of
19 a claim for cancellation of assessment;

20 “(D) A tax collector; [or]

21 “(E) A local government in its administration of a tax described in ORS 305.410 (3), if the person
22 first exhausts all administrative remedies provided before the local government; **or**

23 “**(F) An independent appeals board of a local government that consists of tax profes-**
24 **sionals and excludes local government officials or employees.**

25 “(b) The act, omission, order or determination must affect the property of the person making the
26 appeal or property for which the person making the appeal holds an interest that obligates the
27 person to pay taxes imposed on the property. As used in this paragraph, an interest that obligates
28 the person to pay taxes includes a contract, lease or other intervening instrumentality.

29 “(c) There is no other statutory right of appeal for the grievance.

30 “(2) Except as otherwise provided by law, any person having a statutory right of appeal under
31 the revenue and tax laws of the state may appeal to the tax court as provided in ORS 305.404 to
32 305.560.

33 “(3) If a taxpayer may appeal to the board of property tax appeals under ORS 309.100, then no
34 appeal may be allowed under this section. The appeal under this section is from an order of the
35 board as a result of the appeal filed under ORS 309.100 or from an order of the board that certain
36 corrections, additions to or changes in the roll be made.

37 “(4) A county assessor who is aggrieved by an order of the county board of property tax appeals
38 may appeal from the order as provided in this section, ORS 305.280 and 305.560.

39 “**SECTION 34.** ORS 305.280 is amended to read:

40 “305.280. (1) Except as otherwise provided in this section, an appeal under ORS 305.275 (1) or
41 (2) shall be filed within 90 days after the act, omission, order or determination becomes actually
42 known to the person, but in no event later than one year after the act or omission has occurred,
43 or the order or determination has been made. An appeal under ORS 308.505 to 308.674 shall be filed
44 within 90 days after the date the order is issued under ORS 308.584 (3). An appeal from a supervi-
45 sory order or other order or determination of the Department of Revenue shall be filed within 90

1 days after the date a copy of the order or determination or notice of the order or determination has
2 been served upon the appealing party by mail as provided in ORS 306.805.

3 “(2) An appeal under ORS 323.416 or 323.623 or from any notice of assessment or refund denial
4 issued by the Department of Revenue with respect to a tax imposed under ORS chapter 118, 308,
5 308A, 310, 314, 316, 317, 318, 321 or this chapter, or collected pursuant to ORS 305.620, shall be filed
6 within 90 days after the date of the notice. An appeal from a proposed adjustment under ORS
7 305.270 shall be filed within 90 days after the date the notice of adjustment is final.

8 “(3) Notwithstanding subsection (2) of this section, an appeal from a notice of assessment of
9 taxes imposed under ORS chapter 314, 316, 317 or 318 may be filed within two years after the date
10 the amount of tax, as shown on the notice and including appropriate penalties and interest, is paid.

11 “(4) Except as provided in subsection (2) of this section or as specifically provided in ORS
12 chapter 321, an appeal to the tax court under ORS chapter 321 or from an order of a county prop-
13 erty value appeals board shall be filed within 30 days after the date of the notice of the determi-
14 nation made by the department or **the** date of mailing of the order, **the** date of publication of notice
15 of the order, **the** date the order is personally delivered to the taxpayer or **the** date of mailing of the
16 notice of the order to the taxpayer, whichever is applicable.

17 “(5) **An appeal from a local government’s final administrative decision shall be filed**
18 **within 90 days after the date of the decision.**

19 “[5] (6) If the tax court denies an appeal made pursuant to this section on the grounds that it
20 does not meet the requirements of this section or ORS 305.275 or 305.560, the tax court shall issue
21 a written decision rejecting the petition and shall set forth in the decision the reasons the tax court
22 considered the appeal to be defective.

23 “**SECTION 35.** ORS 305.280, as operative until July 1, 2024, is amended to read:

24 “305.280. Except as otherwise provided in this section, an appeal under ORS 305.275 (1) or (2)
25 shall be filed within 90 days after the act, omission, order or determination becomes actually known
26 to the person, but in no event later than one year after the act or omission has occurred, or the
27 order or determination has been made. An appeal under ORS 308.505 to 308.674 shall be filed within
28 90 days after the date the order is issued under ORS 308.584 (3). An appeal from a supervisory order
29 or other order or determination of the Department of Revenue shall be filed within 90 days after the
30 date a copy of the order or determination or notice of the order or determination has been served
31 upon the appealing party by mail as provided in ORS 306.805.

32 “(2) An appeal under ORS 323.416 or 323.623 or from any notice of assessment or refund denial
33 issued by the Department of Revenue with respect to a tax imposed under ORS chapter 118, 308,
34 308A, 310, 314, 316, 317, 318, 321 or this chapter, or collected pursuant to ORS 305.620, shall be filed
35 within 90 days after the date of the notice. An appeal from a proposed adjustment under ORS
36 305.270 shall be filed within 90 days after the date the notice of adjustment is final.

37 “(3) Notwithstanding subsection (2) of this section, an appeal from a notice of assessment of
38 taxes imposed under ORS chapter 314, 316, 317 or 318 may be filed within two years after the date
39 the amount of tax, as shown on the notice and including appropriate penalties and interest, is paid.

40 “(4) Except as provided in subsection (2) of this section or as specifically provided in ORS
41 chapter 321, an appeal to the tax court under ORS chapter 321 or from an order of a county board
42 of property tax appeals shall be filed within 30 days after the date of the notice of the determination
43 made by the department or **the** date of mailing of the order, **the** date of publication of notice of the
44 order, **the** date the order is personally delivered to the taxpayer or **the** date of mailing of the notice
45 of the order to the taxpayer, whichever is applicable.

1 “(5) **An appeal from a local government’s final administrative decision shall be filed**
2 **within 90 days after the date of the decision.**

3 “[(5)] (6) If the tax court denies an appeal made pursuant to this section on the grounds that it
4 does not meet the requirements of this section or ORS 305.275 or 305.560, the tax court shall issue
5 a written decision rejecting the petition and shall set forth in the decision the reasons the tax court
6 considered the appeal to be defective.

7 “**SECTION 36.** ORS 305.410 is amended to read:

8 “305.410. (1) Subject only to the provisions of ORS 305.445 relating to judicial review by the
9 Supreme Court and to subsection (2) of this section, the tax court shall be the sole, exclusive and
10 final judicial authority for the hearing and determination of all questions of law and fact arising
11 under the tax laws of this state. For the purposes of this section, and except to the extent that they
12 preclude the imposition of other taxes, the following are not tax laws of this state:

13 “(a) ORS chapter 577 relating to Oregon Beef Council contributions.

14 “(b) ORS 576.051 to 576.455 relating to commodity commission assessments.

15 “(c) ORS chapter 477 relating to fire protection assessments.

16 “(d) ORS chapters 731, 732, 733, 734, 737, 742, 743, 743A, 743B, 744, 746, 748 and 750 relating to
17 insurance company fees and taxes.

18 “(e) ORS chapter 473 relating to liquor taxes.

19 “(f) ORS chapter 825 relating to motor carrier taxes.

20 “(g) ORS chapter 319 relating to motor vehicle and aircraft fuel taxes and the road usage
21 charges imposed under ORS 319.885.

22 “(h) The Oregon Vehicle Code relating to motor vehicle and motor vehicle operators’ license
23 fees and ORS chapter 830 relating to boat licenses.

24 “(i) ORS chapter 578 relating to Oregon Wheat Commission assessments.

25 “(j) ORS chapter 462 relating to racing taxes.

26 “(k) ORS chapter 657 relating to unemployment insurance taxes.

27 “(L) ORS chapter 656 relating to workers’ compensation contributions, assessments or fees.

28 “(m) ORS 311.420, 311.425, 311.455, 311.650, 311.655 and ORS chapter 312 relating to foreclosure
29 of real and personal property tax liens.

30 “(n) ORS 409.800 to 409.816 and 409.900 relating to long term care facility assessments.

31 “(o) ORS chapter 657B relating to family and medical leave insurance benefits and contributions.

32 “(2) The tax court and the circuit courts shall have concurrent jurisdiction to try actions or
33 suits to determine:

34 “(a) The priority of property tax liens in relation to other liens.

35 “(b) The validity of any deed, conveyance, transfer or assignment of real or personal property
36 under ORS 95.060 and 95.070 (1983 Replacement Part) or 95.200 to 95.310 where the Department of
37 Revenue has or claims a lien or other interest in the property.

38 “(3) Subject only to the provisions of ORS 305.445 relating to judicial review by the Supreme
39 Court, the tax court shall be the sole, exclusive and final judicial authority for the hearing and de-
40 termination of all questions of law and fact arising under any tax law of a local government that
41 is imposed upon or measured by net income **or taxes or fees that are reported on the same re-**
42 **turn as a tax imposed on or measured by net income.** The tax court does not have jurisdiction
43 to review determinations of a local government relating to the collection, enforcement, adminis-
44 tration or distribution of a tax described in this subsection.

45 “(4)(a)(A) **The regular division of the tax court and the circuit courts shall have concur-**

1 rent jurisdiction for the hearing and determination of all questions of law and fact arising
2 under any tax law of a local government not described in subsection (3) of this section.

3 “(B) For purposes of this subsection, tax laws of a local government not described in
4 subsection (3) of this section include, but are not limited to, taxes authorized by ORS chapter
5 221 and laws of a local government imposing a tax on wages or net earnings from self-
6 employment, on the sale or use of goods or services or on the transfer of real property.

7 “(b) Notwithstanding paragraph (a) of this subsection, the tax court shall not have ju-
8 risdiction to review determinations of a local government relating to the collection,
9 enforcement, administration or distribution of a tax described in this subsection.

10 “(c)(A) The presiding judge of a circuit court may order a case described in paragraph
11 (a) of this subsection to be transferred to the judge of the tax court upon motion of any
12 party or on the court’s own motion and the judge of the tax court may order such a case to
13 be transferred to a circuit court upon motion of any party or on the court’s own motion.

14 “(B) Lack of subject matter jurisdiction in the court transferring the case shall not be
15 grounds for dismissal in the other court.

16 “(d) For purposes of this subsection, the commencement of an action in the magistrate
17 division of the tax court, or the transfer of a case to the magistrate division, is not grounds
18 for dismissal and the judge of the tax court shall specially designate any such case for
19 hearing in the regular division as provided in ORS 305.501 (1).

20 “(e) For purposes of any limitation on the time for commencement of an action described
21 in this subsection, the date of filing shall be the first date on which the action is filed in a
22 circuit court or in either division of the tax court.

23 “(f) Notwithstanding ORS 305.425 or other law, for actions described in this subsection,
24 only those remedies available in a circuit court shall be available in the tax court, including
25 but not limited to, writ of review or mandamus under ORS chapter 34 and declaratory judg-
26 ment under ORS chapter 28.

27 “(g) Proceedings in the tax court under this subsection shall be without a jury and appeal
28 from the tax court shall be to the Supreme Court under ORS 305.445.

29 “[4] (5) Subject only to the provisions of ORS 305.445 relating to judicial review by the Su-
30 preme Court, the tax court shall be the sole, exclusive and final judicial authority for the hearing
31 and determination of all questions of law and fact concerning the authorized uses of the proceeds
32 of bonded indebtedness described in Article XI, section 11 (11)(d), of the Oregon Constitution.

33 “[5] (6) Except as permitted under Article VII (Amended), section 2, of the Oregon Constitu-
34 tion, this section and ORS 305.445, no person shall contest, in any action, suit or proceeding in the
35 circuit court or any other court, any matter within the jurisdiction of the tax court.

36 “**SECTION 37.** ORS 305.501 is amended to read:

37 “305.501. (1) Except as provided in subsection (2) of this section, an appeal to the tax court shall
38 be heard by a tax court magistrate unless specially designated by the tax court judge for hearing
39 in the regular division. In any matter arising under the property tax laws and involving a county
40 or county assessor that is designated for hearing in the regular division, the Department of Revenue
41 shall be substituted for the county as a party. The plaintiff or petitioner in the appeal is not re-
42 quired to pay any additional filing fee if the proceeding is specially designated by the tax court
43 judge for hearing in the regular division.

44 “(2) A party to the appeal may request mediation, or the tax court on its own motion may assign
45 the matter to mediation. If the mediation does not result in an agreed settlement within 60 days

1 after the end of the mediation session, the appeal shall, absent a showing of good cause for a con-
2 tinuance, be assigned to a magistrate for hearing.

3 “(3) The tax court, with the assistance of the State Court Administrator, shall establish proce-
4 dures for magistrate division hearings and mediation.

5 “(4)(a) Subject to the rules of practice and procedure established by the tax court, a magistrate
6 is not bound by common law or statutory rules of evidence or by technical or formal rules of pro-
7 cedure, and may conduct the hearing in any manner that will achieve substantial justice. A hearing
8 may be conducted in person or by telephone. Magistrates may confer with each other in order to
9 reach a decision on any matter.

10 “(b) All written magistrate decisions shall be mailed to the parties to the appeal and to the
11 Department of Revenue **or, for decisions regarding a tax described in ORS 305.410 (3), to a local**
12 **government’s tax administrator**, within five days after the date of entry of the written decision.

13 “(5)(a) Any party dissatisfied with a written decision of a magistrate may appeal the decision
14 to the judge of the tax court by filing a complaint in the regular division of the tax court within
15 60 days after the date of entry of the written decision.

16 “(b) If a decision of a magistrate involves any matter arising under the property tax laws and
17 a county was a party to the proceeding before the magistrate, the Department of Revenue may file
18 a notice of appeal whether or not the department had intervened in the proceeding before the
19 magistrate. In such cases, the department shall appear before the tax court judge in any proceeding
20 on appeal.

21 “(c) If a decision of a magistrate involves any matter arising under the property tax laws and
22 a party other than a county appeals the decision to the tax court judge, the Department of Revenue
23 shall be the defendant.

24 “(d) Appeal to the judge of the tax court is the sole and exclusive remedy for review of a written
25 decision of a magistrate.

26 “(6) Appeal of a final decision of a magistrate before the judge of the tax court shall be as
27 provided in ORS 305.425 (1) and 305.570.

28 “(7) If no appeal is taken to the tax court judge within 60 days, the decision of the magistrate
29 shall become final. The tax court shall enter a judgment enforcing all final decisions of the
30 magistrate, which judgment shall be binding upon all parties. ORS 305.440 (2) applies to the final
31 determination of any property tax matter.

32 “**SECTION 38.** ORS 305.560 is amended to read:

33 “305.560. (1)(a) Except for an order, or portion thereof, denying the discretionary waiver of
34 penalty or interest by the Department of Revenue[,] **or, for a tax described in ORS 305.410 (3),**
35 **by a local government’s tax administrator**, an appeal under ORS 305.275 may be taken by filing
36 a complaint with the clerk of the Oregon Tax Court at its principal office at Salem, Oregon, within
37 the time required under ORS 305.280.

38 “(b) The clerk of the tax court shall serve copies of all complaints and petitions on the depart-
39 ment, or, if applicable, on a local government administering a tax described in ORS 305.410 (3).
40 Service upon the department or the local government shall be accomplished by the clerk of the tax
41 court filing the copy of the complaint with the Director of the Department of Revenue or the ad-
42 ministrator of the tax imposed by the local government. Except as otherwise provided by law, other
43 service shall be accomplished as provided in the rules of practice and procedure promulgated by the
44 tax court.

45 “(c)(A) The complaint shall be entitled in the name of the person filing the same as plaintiff and

1 the department, county, taxpayer or other person or entity as defendant. If the complaint relates to
2 value of property for ad valorem property tax purposes and the county has made the appraisal, the
3 complaint shall be entitled in the name of the person filing the same as plaintiff and the county
4 assessor as defendant.

5 “(B) If any, a copy of the order of the department or property value appeals board shall be at-
6 tached to the complaint.

7 “(2) The complaint shall state the nature of the plaintiff’s interest, the facts showing how the
8 plaintiff is aggrieved and directly affected by the order, act, omission or determination and the
9 grounds upon which the plaintiff contends the order, act, omission or determination should be re-
10 versed or modified. A responsive pleading shall be required of the defendant.

11 “(3) In any case in which the taxpayer is not the appealing party, a copy of the complaint shall
12 be served upon the taxpayer by the appealing party by certified mail within the period for filing an
13 appeal, and an affidavit showing such service shall be filed with the clerk of the tax court. A copy
14 of the order of the department, if any, shall be attached to the complaint. The taxpayer shall have
15 the right to appear and be heard.

16 “(4)(a) At any time in the course of any appeal before the tax court, the department may inter-
17 vene as a matter of right. A copy of any order or judgment issued by the tax court in any case in
18 which the department is an intervenor shall be served upon the department in the manner provided
19 in subsection (1)(b) of this section.

20 “(b) The tax court, in its discretion, may permit other interested persons to intervene by filing
21 a complaint in such manner and under such conditions as the court may deem appropriate.

22 “**SECTION 39.** ORS 305.560, as operative until July 1, 2024, is amended to read:

23 “305.560. (1)(a) Except for an order, or portion thereof, denying the discretionary waiver of
24 penalty or interest by the Department of Revenue[,] **or, for a tax described in ORS 305.410 (3),**
25 **by a local government’s tax administrator,** an appeal under ORS 305.275 may be taken by filing
26 a complaint with the clerk of the Oregon Tax Court at its principal office at Salem, Oregon, within
27 the time required under ORS 305.280.

28 “(b) The clerk of the tax court shall serve copies of all complaints and petitions on the depart-
29 ment, or, if applicable, on a local government administering a tax described in ORS 305.410 (3).
30 Service upon the department or the local government shall be accomplished by the clerk of the tax
31 court filing the copy of the complaint with the Director of the Department of Revenue or the ad-
32 ministrator of the tax imposed by the local government. Except as otherwise provided by law, other
33 service shall be accomplished as provided in the rules of practice and procedure promulgated by the
34 tax court.

35 “(c)(A) The complaint shall be entitled in the name of the person filing the same as plaintiff and
36 the department, county, taxpayer or other person or entity as defendant. If the complaint relates to
37 value of property for ad valorem property tax purposes and the county has made the appraisal, the
38 complaint shall be entitled in the name of the person filing the same as plaintiff and the county
39 assessor as defendant.

40 “(B) If any, a copy of the order of the department or board of property tax appeals shall be at-
41 tached to the complaint.

42 “(2) The complaint shall state the nature of the plaintiff’s interest, the facts showing how the
43 plaintiff is aggrieved and directly affected by the order, act, omission or determination and the
44 grounds upon which the plaintiff contends the order, act, omission or determination should be re-
45 versed or modified. A responsive pleading shall be required of the defendant.

1 “(3) In any case in which the taxpayer is not the appealing party, a copy of the complaint shall
2 be served upon the taxpayer by the appealing party by certified mail within the period for filing an
3 appeal, and an affidavit showing such service shall be filed with the clerk of the tax court. A copy
4 of the order of the department, if any, shall be attached to the complaint. The taxpayer shall have
5 the right to appear and be heard.

6 “(4)(a) At any time in the course of any appeal before the tax court, the department may inter-
7 vene as a matter of right. A copy of any order or judgment issued by the tax court in any case in
8 which the department is an intervenor shall be served upon the department in the manner provided
9 in subsection (1)(b) of this section.

10 “(b) The tax court, in its discretion, may permit other interested persons to intervene by filing
11 a complaint in such manner and under such conditions as the court may deem appropriate.

12 “**SECTION 40.** ORS 305.570 is amended to read:

13 “305.570. (1)(a) Any person, including a county assessor, [or] county tax collector **or, for a tax**
14 **described in ORS 305.410 (3), a local government’s tax administrator**, aggrieved by and affected
15 by a written decision of a tax court magistrate issued under ORS 305.501, or any person seeking a
16 remedy in the tax court provided by statute, other than as provided in ORS 305.275 (1), may appeal
17 to the regular division of the Oregon Tax Court, and appeal shall be perfected in the manner pro-
18 vided in ORS 305.404 to 305.560.

19 “(b) Except for an appeal brought by a county assessor, [or] county tax collector **or, for a tax**
20 **described in ORS 305.410 (3), a local government’s tax administrator**, the order being appealed
21 under this subsection must affect the person or the property of the person making the appeal or
22 property for which the person making the appeal holds an interest that obligates the person to pay
23 taxes imposed on the property. As used in this paragraph, an interest that obligates the person to
24 pay taxes includes a contract, lease or other intervening instrumentality.

25 “(2) A taxpayer or political subdivision affected by a determination of the Department of Re-
26 venue authorized under ORS 305.620 may appeal to the tax court as provided in ORS 305.620.”.

27 In line 45, delete “29” and insert “41”.

28 On page 21, line 6, delete “30” and insert “42”.