

SB 1526-7
(LC 169)
2/26/24 (ASD/ps)

Requested by SENATE COMMITTEE ON FINANCE AND REVENUE

**PROPOSED AMENDMENTS TO
SENATE BILL 1526**

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

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

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

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

8 Delete lines 13 through 28.

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

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

12 On page 3, line 16, delete “(a)”.

13 Delete lines 20 and 21.

14 On page 4, delete lines 28 through 45.

15 On page 5, delete lines 1 through 25.

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

17 Delete lines 43 and 44 and insert:

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

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

21 On page 7, after line 3, insert:

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

2 “285B.626. As used in ORS 285B.625 to 285B.632:

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

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

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

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

16 “(2) ‘Estimated incremental income tax revenues’ means the Oregon per-
17 sonal income tax revenues that are equivalent to the amount of tax that
18 employees of an eligible employer who are hired by the eligible employer on
19 a designated regionally significant industrial site have paid under ORS
20 chapter 316 in the tax years following the first tax year in which the eligible
21 employer begins conducting a traded sector business on the designated re-
22 gionally significant industrial site.

23 “(3) ‘Industrial use’ means employment activities, including but not lim-
24 ited to manufacturing, assembly, fabrication, processing, storage, logistics,
25 warehousing, importation, distribution, transshipment and research and de-
26 velopment, that generate income from the production, handling or distrib-
27 ution of goods or services, including goods or services in the traded sector.

28 “(4) ‘Project sponsor’ means:

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

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

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

6 “(a)(A) Is suitable for the location of new industrial uses or the expansion
7 of existing industrial uses and that can provide significant additional em-
8 ployment in the region;

9 “(B) Has site characteristics that provide significant competitive advan-
10 tages that are difficult or impossible to replicate in the region; and

11 “(C) Has superior access to transportation and freight infrastructure, in-
12 cluding but not limited to rail, port, airport, multimodal freight or trans-
13 shipment facilities and other major transportation facilities or routes; or

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

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

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

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

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

26 Delete lines 10 through 13 and insert:

27 **“SECTION 13. Notwithstanding the repeal of ORS 311.702, 311.704,**
28 **311.706, 311.708, 311.711, 311.716, 311.718, 311.721, 311.722, 311.723, 311.725,**
29 **311.727, 311.729, 311.730, 311.731, 311.732 and 311.735 by section 12 of this**
30 **2024 Act, all balances deferred under ORS 311.702 to 311.735 that remain**

1 **outstanding on the effective date of this 2024 Act shall remain due and**
2 **payable and subject to collection and foreclosure under the provisions**
3 **of ORS 311.702 to 311.735 as in effect immediately before the effective**
4 **date of this 2024 Act.”.**

5 On page 11, after line 41, insert:

6 **“SECTION 22a. The amendments to ORS 311.701 by section 22 of this**
7 **2024 Act become operative on July 1, 2034.”.**

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

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

10 “285C.100. (1) Notwithstanding ORS 285C.095, a city shall be designated
11 for electronic commerce if the city:

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

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

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

18 “(d) Is located less than 10 miles from a city with a high concentration
19 of high technology firms and with a population that, as of January 1, 2002,
20 does not exceed 85,000.

21 “(2) Only one city may be designated for electronic commerce under this
22 section, and that designation shall be made without consideration of the
23 numeric limits imposed by ORS 285C.095.

24 “(3)(a) A city does not need to sponsor an enterprise zone to be designated
25 for electronic commerce under this section.

26 “(b) The governing body of a city designated for electronic commerce
27 under this section does not need to comply with the requirements of ORS
28 285C.067 or 285C.090, but the governing body must take all actions that are
29 required of a sponsor of a rural enterprise zone under ORS 285C.050 to
30 285C.250 with respect to business firms seeking exemption under ORS

1 285C.175.

2 “(c) A business firm that is engaged in electronic commerce **or**
3 **semiconductor-related development activities** at a location inside a city
4 designated for electronic commerce under this section and that seeks an ex-
5 emption under ORS 285C.175 must take all actions required of a qualified
6 business firm under ORS 285C.050 to 285C.250, except that the business firm
7 does not need to be located within an enterprise zone.

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

9 “(A) Shall be an eligible business firm, the qualified property of which is
10 exempt from taxation under ORS 285C.175 as if the qualified property were
11 located in an enterprise zone under ORS 285C.095, **or if the qualified**
12 **property is used in semiconductor-related development activities;** and

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

14 “(4) Designation of a city for electronic commerce under this section is
15 not final until a positive determination in favor of the city has been made
16 by the Oregon Business Development Department under ORS 285C.102.

17 “(5) For the purpose of determining the boundaries of a city designated
18 for electronic commerce, ‘city’ includes:

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

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

22 “(c) Territory that is added to the urban growth boundary described in
23 paragraph (b) of this subsection, as of the date the urban growth boundary
24 is extended to such territory.

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

26 “285C.185. (1) In order for property to be qualified property under ORS
27 285C.180, the property must cost:

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

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

30 “(B) An item of personal property that is not described in paragraph (b)

1 of this subsection.

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

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

5 “(B) In electronic commerce in an enterprise zone approved for electronic
6 commerce designation under ORS 285C.095; **or**

7 **“(C) In semiconductor-related development activities in a city des-**
8 **ignated for electronic commerce.**

9 “(2) The estimated cost of property set forth in an application for au-
10 thorization under ORS 285C.140 shall be disregarded for purposes of deter-
11 mining if property is qualified property.

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

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

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

20 “(4) In order for property that is owned or leased by an authorized busi-
21 ness firm operating a hotel, motel or destination resort to be qualified
22 property under ORS 285C.180, the property must be:

23 “(a) Located and in service in an enterprise zone of a sponsor or in the
24 jurisdiction of a restricted city or county cosponsor that has elected under
25 ORS 285C.070 to treat a business firm engaged in hotel, motel or destination
26 resort operations as an eligible business firm;

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

29 “(c) Used primarily to serve overnight guests of the hotel, motel or des-
30 tination resort. Property is used primarily to serve overnight guests if at

1 least 50 percent of any receipts from use of the property are paid by over-
2 night guests.

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

9 “(6)(a) As used in this section, ‘item of personal property’ includes an
10 integrated system consisting of various components.

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

14 **“SECTION 26. The amendments to ORS 285C.100 and 285C.185 by**
15 **sections 24 and 25 of this 2024 Act apply to property tax years begin-**
16 **ning on or after July 1, 2025.**

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

18 “307.181. (1)(a) Land acquired by an Indian tribe by purchase, gift or
19 without consideration is exempt from taxation if:

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

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

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

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

29 “(B) All federal administrative and judicial proceedings arising from or
30 related to the request for or process of acquisition of the land in trust status

1 that have been initiated are completed without overturning the administra-
2 tive denial of the request.

3 “(2)(a) Regardless of ownership, permanent improvements are exempt from
4 state and local property taxes and fees, charges and assessments related to
5 property taxation if the improvements are located on land that is owned by
6 the United States and held in trust pursuant to federal law for:

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

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

9 “(b) **Except as provided in paragraph (c) of this subsection**, the ex-
10 emption granted under **paragraph (a) of this subsection** does not apply to
11 property assessable under ORS 308.505 to 308.674.

12 “(c) **Regardless of ownership, permanent improvements that would**
13 **otherwise be assessable under ORS 308.505 to 308.674 are exempt from**
14 **state and local property taxes and fees, charges and assessments re-**
15 **lated to property taxation if the permanent improvements:**

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

17 “(i) **Owned by the United States and held in trust pursuant to fed-**
18 **eral law for a federally recognized Indian tribe in Oregon; and**

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

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

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

23 “(d) **Upon request, and pursuant to an intergovernmental agree-**
24 **ment between the tribe and the governing body of any county in which**
25 **a portion of the permanent improvements is located, the county**
26 **assessor shall provide such information as is necessary for the tribe**
27 **to assess, impose and collect the tribal property taxes on the perma-**
28 **nent improvements described in paragraph (c) of this subsection.**

29 “(e) **Property granted exemption under paragraph (c) of this sub-**
30 **section is not centrally assessed for purposes of ORS 307.330.**

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

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

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

11 “(A) Is held under lease or a lease purchase agreement by an eligible In-
12 dian tribe;

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

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

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

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

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

24 “(B) For purposes of ORS 307.540 to 307.548, the requirements of ORS
25 307.543 have been satisfied;

26 “(C) The property is offered for rent or is held for the purpose of devel-
27 oping low income rental housing;

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

30 “(E) The property is located in a county in which more than 10 percent

1 of the enrolled members of the eligible Indian tribe reside.

2 “(4) As used in this section:

3 “(a) ‘Eligible Indian tribe’ means the Burns Paiute Tribe, the Confeder-
4 ated Tribes of Coos, Lower Umpqua and Siuslaw Indians, the Confederated
5 Tribes of the Grand Ronde Community of Oregon, the Confederated Tribes
6 of Siletz Indians of Oregon, the Confederated Tribes of the Umatilla Indian
7 Reservation, the Confederated Tribes of Warm Springs Reservation of
8 Oregon, the Coquille Indian Tribe, the Cow Creek Band of Umpqua Tribe
9 of Indians or the Klamath Tribes.

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

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

14 “(B) Are related to:

15 “(i) Tribal administration;

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

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

19 “(iv) Transportation;

20 “(v) Fire or police;

21 “(vi) Low income rental housing;

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

24 “(viii) Cemeteries; and

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

27 “(c) ‘Low income’:

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

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

4 “(d) ‘Permanent improvements’ means ‘real property’ as defined in ORS
5 307.010 (1)(b)(B).

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

8 **“SECTION 26b. The exemption granted under ORS 307.181 (2)(c) ap-
9 plies to:**

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

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

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

14 On page 18, delete lines 1 through 30.

15 On page 20, after line 41, insert:

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

17 **“34.030. (1) Except as provided in subsection (2) of this section,** the
18 writ shall be allowed by the circuit court, or, in counties where the county
19 court has judicial functions, by the county court wherein the decision or
20 determination sought to be reviewed was made, upon the petition of the
21 plaintiff, describing the decision or determination with convenient certainty,
22 and setting forth the errors alleged to have been committed therein. The
23 petition shall be signed by the plaintiff or the attorney of the plaintiff, and
24 verified by the certificate of an attorney to the effect that the attorney has
25 examined the process or proceeding, and the decision or determination
26 therein, and that it is erroneous as alleged in the petition. A writ shall not
27 be allowed unless the petition therefor is made within 60 days from the date
28 of the decision or determination sought to be reviewed.

29 **“(2) The regular division of the Oregon Tax Court shall have juris-
30 diction in review proceedings in all cases within its jurisdiction as de-**

1 **scribed in ORS 305.410.**

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

3 “34.120. (1) Except as provided in subsection (2) of this section, the circuit
4 court or judge [*thereof*] **of the circuit court** of the county [*wherein*] **in**
5 **which** the defendant, if a public officer or body, exercises functions, or if a
6 private person or corporation, [*wherein*] **in which** such person resides or may
7 be found, or such private corporation might be sued in an action, shall have
8 exclusive jurisdiction of mandamus proceedings, including proceedings under
9 ORS 215.429 and 227.179.

10 “(2) The regular division of the Oregon Tax Court [*or judge thereof*] shall
11 have jurisdiction in mandamus proceedings in all cases [*involving tax laws*]
12 **within its jurisdiction** as described in ORS 305.410, and the Supreme Court
13 may take original jurisdiction in mandamus proceedings as provided in sec-
14 tion 2 of amended Article VII of the Oregon Constitution.

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

16 “305.245. Notwithstanding ORS 8.690, 9.160, 9.320, ORS chapter 180, ORS
17 203.145 or other law, in any conference or proceeding before a tax court
18 magistrate with respect to the administration of any tax, a [*county*] **local**
19 **government** or the Department of Revenue may be represented by any offi-
20 cer or authorized employee of the [*county*] **local government** or department.

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

22 “305.275. (1) Any person may appeal under this subsection to the
23 magistrate division of the Oregon Tax Court as provided in ORS 305.280 and
24 305.560, if all of the following criteria are met:

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

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

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

1 “(C) A county assessor or other county official, including but not limited
2 to the denial of a claim for exemption, the denial of special assessment under
3 a special assessment statute, or the denial of a claim for cancellation of as-
4 sessment;

5 “(D) A tax collector; *[or]*

6 “(E) A local government in its administration of a tax described in ORS
7 305.410 (3), if the person first exhausts all administrative remedies provided
8 before the local government; **or**

9 **“(F) An independent appeals board of a local government that con-
10 sists of tax professionals and excludes local government officials or
11 employees.**

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

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

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

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

26 “(4) A county assessor who is aggrieved by an order of the county prop-
27 erty value appeals board may appeal from the order as provided in this sec-
28 tion, ORS 305.280 and 305.560.

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

1 “305.275. (1) Any person may appeal under this subsection to the
2 magistrate division of the Oregon Tax Court as provided in ORS 305.280 and
3 305.560, if all of the following criteria are met:

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

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

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

10 “(C) A county assessor or other county official, including but not limited
11 to the denial of a claim for exemption, the denial of special assessment under
12 a special assessment statute, or the denial of a claim for cancellation of as-
13 sessment;

14 “(D) A tax collector; *[or]*

15 “(E) A local government in its administration of a tax described in ORS
16 305.410 (3), if the person first exhausts all administrative remedies provided
17 before the local government; **or**

18 “(F) **An independent appeals board of a local government that con-**
19 **sists of tax professionals and excludes local government officials or**
20 **employees.**

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

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

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

30 “(3) If a taxpayer may appeal to the board of property tax appeals under

1 ORS 309.100, then no appeal may be allowed under this section. The appeal
2 under this section is from an order of the board as a result of the appeal filed
3 under ORS 309.100 or from an order of the board that certain corrections,
4 additions to or changes in the roll be made.

5 “(4) A county assessor who is aggrieved by an order of the county board
6 of property tax appeals may appeal from the order as provided in this sec-
7 tion, ORS 305.280 and 305.560.

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

9 “305.280. (1) Except as otherwise provided in this section, an appeal under
10 ORS 305.275 (1) or (2) shall be filed within 90 days after the act, omission,
11 order or determination becomes actually known to the person, but in no
12 event later than one year after the act or omission has occurred, or the order
13 or determination has been made. An appeal under ORS 308.505 to 308.674
14 shall be filed within 90 days after the date the order is issued under ORS
15 308.584 (3). An appeal from a supervisory order or other order or determi-
16 nation of the Department of Revenue shall be filed within 90 days after the
17 date a copy of the order or determination or notice of the order or determi-
18 nation has been served upon the appealing party by mail as provided in ORS
19 306.805.

20 “(2) An appeal under ORS 323.416 or 323.623 or from any notice of as-
21 sessment or refund denial issued by the Department of Revenue with respect
22 to a tax imposed under ORS chapter 118, 308, 308A, 310, 314, 316, 317, 318,
23 321 or this chapter, or collected pursuant to ORS 305.620, shall be filed
24 within 90 days after the date of the notice. An appeal from a proposed ad-
25 justment under ORS 305.270 shall be filed within 90 days after the date the
26 notice of adjustment is final.

27 “(3) Notwithstanding subsection (2) of this section, an appeal from a no-
28 tice of assessment of taxes imposed under ORS chapter 314, 316, 317 or 318
29 may be filed within two years after the date the amount of tax, as shown on
30 the notice and including appropriate penalties and interest, is paid.

1 “(4) Except as provided in subsection (2) of this section or as specifically
2 provided in ORS chapter 321, an appeal to the tax court under ORS chapter
3 321 or from an order of a county property value appeals board shall be filed
4 within 30 days after the date of the notice of the determination made by the
5 department or **the** date of mailing of the order, **the** date of publication of
6 notice of the order, **the** date the order is personally delivered to the taxpayer
7 or **the** date of mailing of the notice of the order to the taxpayer, whichever
8 is applicable.

9 “**(5) An appeal from a local government’s final administrative deci-**
10 **sion shall be filed within 90 days after the date of the decision.**

11 “[~~(5)~~] **(6)** If the tax court denies an appeal made pursuant to this section
12 on the grounds that it does not meet the requirements of this section or ORS
13 305.275 or 305.560, the tax court shall issue a written decision rejecting the
14 petition and shall set forth in the decision the reasons the tax court con-
15 sidered the appeal to be defective.

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

18 “305.280. Except as otherwise provided in this section, an appeal under
19 ORS 305.275 (1) or (2) shall be filed within 90 days after the act, omission,
20 order or determination becomes actually known to the person, but in no
21 event later than one year after the act or omission has occurred, or the order
22 or determination has been made. An appeal under ORS 308.505 to 308.674
23 shall be filed within 90 days after the date the order is issued under ORS
24 308.584 (3). An appeal from a supervisory order or other order or determi-
25 nation of the Department of Revenue shall be filed within 90 days after the
26 date a copy of the order or determination or notice of the order or determi-
27 nation has been served upon the appealing party by mail as provided in ORS
28 306.805.

29 “(2) An appeal under ORS 323.416 or 323.623 or from any notice of as-
30 sessment or refund denial issued by the Department of Revenue with respect

1 to a tax imposed under ORS chapter 118, 308, 308A, 310, 314, 316, 317, 318,
2 321 or this chapter, or collected pursuant to ORS 305.620, shall be filed
3 within 90 days after the date of the notice. An appeal from a proposed ad-
4 justment under ORS 305.270 shall be filed within 90 days after the date the
5 notice of adjustment is final.

6 “(3) Notwithstanding subsection (2) of this section, an appeal from a no-
7 tice of assessment of taxes imposed under ORS chapter 314, 316, 317 or 318
8 may be filed within two years after the date the amount of tax, as shown on
9 the notice and including appropriate penalties and interest, is paid.

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

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

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

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

26 “305.410. (1) Subject only to the provisions of ORS 305.445 relating to ju-
27 dicial review by the Supreme Court and to subsection (2) of this section, the
28 tax court shall be the sole, exclusive and final judicial authority for the
29 hearing and determination of all questions of law and fact arising under the
30 tax laws of this state. For the purposes of this section, and except to the

1 extent that they preclude the imposition of other taxes, the following are not
2 tax laws of this state:

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

4 “(b) ORS 576.051 to 576.455 relating to commodity commission assess-
5 ments.

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

7 “(d) ORS chapters 731, 732, 733, 734, 737, 742, 743, 743A, 743B, 744, 746,
8 748 and 750 relating to insurance company fees and taxes.

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

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

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

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

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

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

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

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

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

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

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

26 “(2) The tax court and the circuit courts shall have concurrent jurisdic-
27 tion to try actions or suits to determine:

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

29 “(b) The validity of any deed, conveyance, transfer or assignment of real
30 or personal property under ORS 95.060 and 95.070 (1983 Replacement Part)

1 or 95.200 to 95.310 where the Department of Revenue has or claims a lien or
2 other interest in the property.

3 “(3) Subject only to the provisions of ORS 305.445 relating to judicial re-
4 view by the Supreme Court, the tax court shall be the sole, exclusive and
5 final judicial authority for the hearing and determination of all questions
6 of law and fact arising under any tax law of a local government that is im-
7 posed upon or measured by net income **or taxes or fees that are reported**
8 **on the same return as a tax imposed on or measured by net income.**
9 The tax court does not have jurisdiction to review determinations of a local
10 government relating to the collection, enforcement, administration or dis-
11 tribution of a tax described in this subsection.

12 “(4)(a)(A) **The regular division of the tax court and the circuit**
13 **courts shall have concurrent jurisdiction for the hearing and deter-**
14 **mination of all questions of law and fact arising under any tax law of**
15 **a local government not described in subsection (3) of this section.**

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

22 “(b) **Notwithstanding paragraph (a) of this subsection, the tax court**
23 **shall not have jurisdiction to review determinations of a local gov-**
24 **ernment relating to the collection, enforcement, administration or**
25 **distribution of a tax described in this subsection.**

26 “(c)(A) **The presiding judge of a circuit court may order a case de-**
27 **scribed in paragraph (a) of this subsection to be transferred to the**
28 **judge of the tax court upon motion of any party or on the court’s own**
29 **motion and the judge of the tax court may order such a case to be**
30 **transferred to a circuit court upon motion of any party or on the**

1 **court's own motion.**

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

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

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

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

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

21 **“[(4)] (5) Subject only to the provisions of ORS 305.445 relating to judicial**
22 **review by the Supreme Court, the tax court shall be the sole, exclusive and**
23 **final judicial authority for the hearing and determination of all questions**
24 **of law and fact concerning the authorized uses of the proceeds of bonded**
25 **indebtedness described in Article XI, section 11 (11)(d), of the Oregon Con-**
26 **stitution.**

27 **“[(5)] (6) Except as permitted under Article VII (Amended), section 2, of**
28 **the Oregon Constitution, this section and ORS 305.445, no person shall con-**
29 **test, in any action, suit or proceeding in the circuit court or any other court,**
30 **any matter within the jurisdiction of the tax court.**

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

2 “305.501. (1) Except as provided in subsection (2) of this section, an appeal
3 to the tax court shall be heard by a tax court magistrate unless specially
4 designated by the tax court judge for hearing in the regular division. In any
5 matter arising under the property tax laws and involving a county or county
6 assessor that is designated for hearing in the regular division, the Depart-
7 ment of Revenue shall be substituted for the county as a party. The plaintiff
8 or petitioner in the appeal is not required to pay any additional filing fee
9 if the proceeding is specially designated by the tax court judge for hearing
10 in the regular division.

11 “(2) A party to the appeal may request mediation, or the tax court on its
12 own motion may assign the matter to mediation. If the mediation does not
13 result in an agreed settlement within 60 days after the end of the mediation
14 session, the appeal shall, absent a showing of good cause for a continuance,
15 be assigned to a magistrate for hearing.

16 “(3) The tax court, with the assistance of the State Court Administrator,
17 shall establish procedures for magistrate division hearings and mediation.

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

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

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

1 written decision.

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

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

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

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

15 “(7) If no appeal is taken to the tax court judge within 60 days, the de-
16 cision of the magistrate shall become final. The tax court shall enter a
17 judgment enforcing all final decisions of the magistrate, which judgment
18 shall be binding upon all parties. ORS 305.440 (2) applies to the final deter-
19 mination of any property tax matter.

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

21 “305.560. (1)(a) Except for an order, or portion thereof, denying the dis-
22 cretionary waiver of penalty or interest by the Department of Revenue[,] **or,**
23 **for a tax described in ORS 305.410 (3), by a local government’s tax ad-**
24 **ministrator,** an appeal under ORS 305.275 may be taken by filing a com-
25 plaint with the clerk of the Oregon Tax Court at its principal office at
26 Salem, Oregon, within the time required under ORS 305.280.

27 “(b) The clerk of the tax court shall serve copies of all complaints and
28 petitions on the department, or, if applicable, on a local government admin-
29 istering a tax described in ORS 305.410 (3). Service upon the department or
30 the local government shall be accomplished by the clerk of the tax court

1 filing the copy of the complaint with the Director of the Department of
2 Revenue or the administrator of the tax imposed by the local government.
3 Except as otherwise provided by law, other service shall be accomplished as
4 provided in the rules of practice and procedure promulgated by the tax court.

5 “(c)(A) The complaint shall be entitled in the name of the person filing
6 the same as plaintiff and the department, county, taxpayer or other person
7 or entity as defendant. If the complaint relates to value of property for ad
8 valorem property tax purposes and the county has made the appraisal, the
9 complaint shall be entitled in the name of the person filing the same as
10 plaintiff and the county assessor as defendant.

11 “(B) If any, a copy of the order of the department or property value ap-
12 peals board shall be attached to the complaint.

13 “(2) The complaint shall state the nature of the plaintiff’s interest, the
14 facts showing how the plaintiff is aggrieved and directly affected by the or-
15 der, act, omission or determination and the grounds upon which the plaintiff
16 contends the order, act, omission or determination should be reversed or
17 modified. A responsive pleading shall be required of the defendant.

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

24 “(4)(a) At any time in the course of any appeal before the tax court, the
25 department may intervene as a matter of right. A copy of any order or
26 judgment issued by the tax court in any case in which the department is an
27 intervenor shall be served upon the department in the manner provided in
28 subsection (1)(b) of this section.

29 “(b) The tax court, in its discretion, may permit other interested persons
30 to intervene by filing a complaint in such manner and under such conditions

1 as the court may deem appropriate.

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

4 “305.560. (1)(a) Except for an order, or portion thereof, denying the dis-
5 cretionary waiver of penalty or interest by the Department of Revenue[,] **or,**
6 **for a tax described in ORS 305.410 (3), by a local government’s tax ad-**
7 **ministrator,** an appeal under ORS 305.275 may be taken by filing a com-
8 plaint with the clerk of the Oregon Tax Court at its principal office at
9 Salem, Oregon, within the time required under ORS 305.280.

10 “(b) The clerk of the tax court shall serve copies of all complaints and
11 petitions on the department, or, if applicable, on a local government admin-
12 istering a tax described in ORS 305.410 (3). Service upon the department or
13 the local government shall be accomplished by the clerk of the tax court
14 filing the copy of the complaint with the Director of the Department of
15 Revenue or the administrator of the tax imposed by the local government.
16 Except as otherwise provided by law, other service shall be accomplished as
17 provided in the rules of practice and procedure promulgated by the tax court.

18 “(c)(A) The complaint shall be entitled in the name of the person filing
19 the same as plaintiff and the department, county, taxpayer or other person
20 or entity as defendant. If the complaint relates to value of property for ad
21 valorem property tax purposes and the county has made the appraisal, the
22 complaint shall be entitled in the name of the person filing the same as
23 plaintiff and the county assessor as defendant.

24 “(B) If any, a copy of the order of the department or board of property
25 tax appeals shall be attached to the complaint.

26 “(2) The complaint shall state the nature of the plaintiff’s interest, the
27 facts showing how the plaintiff is aggrieved and directly affected by the or-
28 der, act, omission or determination and the grounds upon which the plaintiff
29 contends the order, act, omission or determination should be reversed or
30 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
2 of the complaint shall be served upon the taxpayer by the appealing party
3 by certified mail within the period for filing an appeal, and an affidavit
4 showing such service shall be filed with the clerk of the tax court. A copy
5 of the order of the department, if any, shall be attached to the complaint.
6 The taxpayer shall have the right to appear and be heard.

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

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

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

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

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

1 “(2) A taxpayer or political subdivision affected by a determination of the
2 Department of Revenue authorized under ORS 305.620 may appeal to the tax
3 court as provided in ORS 305.620.”.

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

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

6
