

House Bill 3685

Sponsored by Representative RESCHKE

SUMMARY

The following summary is not prepared by the sponsors of the measure and is not a part of the body thereof subject to consideration by the Legislative Assembly. It is an editor's brief statement of the essential features of the measure **as introduced**. The statement includes a measure digest written in compliance with applicable readability standards.

Digest: The Act would have ballot titles include the effects of proposed local option tax measures. (Flesch Readability Score: 61.8).

Requires ballot title statements to include certain information regarding the effects of proposed local option tax measures.

A BILL FOR AN ACT

Relating to local option tax measures; amending ORS 280.070.

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

SECTION 1. ORS 280.070 is amended to read:

280.070. (1) An election within a county for the purpose of approving a tax levy or tax rate under ORS 280.060 shall be called by the county court or board of county commissioners and shall be held on a date specified in ORS 203.085.

(2) An election within a city for the purpose of approving a tax levy or tax rate under ORS 280.060 or under **Article XI**, section 11 (3)(c), [*Article XI*] of the Oregon Constitution, shall be called by the governing body of the city and held on a date specified in ORS 221.230.

(3) An election within a political subdivision other than a county or city for the purpose of approving a tax levy or tax rate under ORS 280.060 or under **Article XI**, section 11 (3)(c), [*Article XI*] of the Oregon Constitution, shall be called by the governing body of the subdivision and held on a date specified in ORS 255.345.

(4)(a) Except as provided in paragraph (b) of this subsection, the ballot title for a measure authorizing the imposition of local option taxes shall contain the following additional statement **in boldfaced type**:

This is a new tax. This measure may cause property taxes to increase more than three percent.

(b) The ballot title for a measure authorizing the renewal of current local option taxes shall contain the following additional statement:

This measure renews current local option taxes.

(c) The statement required by this subsection shall be placed after the question on the ballot

NOTE: Matter in **boldfaced** type in an amended section is new; matter [*italic and bracketed*] is existing law to be omitted. New sections are in **boldfaced** type.

1 title and may not be considered for purposes of the word count limitations under ORS 250.035.

2 (5) As part of the question, the ballot title for a measure authorizing or renewing the authori-
 3 zation of the imposition of local option taxes shall state:

4 **(a) The proposed rate of the local option tax.**

5 [(a)] **(b) The length in years of the period during which the proposed local option tax will be**
 6 **imposed.**

7 [(b)] **(c) The first fiscal year in which the proposed local option tax will be imposed.**

8 **(d) If the measure will renew the authorization of the imposition of a local option tax at**
 9 **the same rate:**

10 **(A) The statement, “The current rate will remain the same. There is no change in the**
 11 **rate for this tax.”; and**

12 **(B) For the first property tax year for which the measure will be in effect, an estimate**
 13 **of the dollar amount of the property taxes that will be due on the median maximum assessed**
 14 **value of property within the same area and property class, and on 50 percent and 200 percent**
 15 **of the median maximum assessed value, without reduction under Article XI, section 11b, of**
 16 **the Oregon Constitution.**

17 **(e) If the measure will renew the authorization of the imposition of a local option tax at**
 18 **a higher rate:**

19 **(A) The percentage by which the new rate will exceed the current rate; and**

20 **(B) For the first property tax year for which the measure will be in effect, an estimate**
 21 **of the dollar amount of the increase in property taxes that will be due on the median maxi-**
 22 **imum assessed value of property within the same area and property class, and on 50 percent**
 23 **and 200 percent of the median maximum assessed value, without reduction under Article XI,**
 24 **section 11b, of the Oregon Constitution.**

25 **(f) The statement: “If this measure is rejected by the voters:**

26 **“(A) The governing body of the taxing district may propose a measure with the same**
 27 **terms for a special election held prior to the expiration of the current tax levy.**

28 **“(B) The people of a city or county may propose an initiative petition for a measure with**
 29 **the same or similar terms to be approved or rejected by the voters at the next scheduled**
 30 **election.**

31 **“(C) Revenues for the services funded by the current tax levy will end beginning with the**
 32 **_____ property tax year.”**

33 (6) As part of the question, the ballot title for a measure authorizing the establishment of a
 34 permanent rate limitation shall contain the following information:

35 (a) The tax rate per \$1,000 of assessed value of the proposed permanent rate limitation.

36 (b) The first fiscal year in which the proposed permanent rate limitation will be imposed.

37 (7) The ballot title for a measure authorizing the imposition of local option taxes or a permanent
 38 rate limitation shall be in compliance with ORS 250.036.

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