

A-Engrossed
House Bill 2130

Ordered by the House June 17
Including House Amendments dated June 17

Introduced and printed pursuant to House Rule 12.00. Pre-session filed (at the request of House Interim Committee on Revenue)

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.

Creates and extends sunsets for certain property tax exemption [*and special assessment*] programs.

Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

1
2 Relating to sunsets for certain ad valorem property tax relief programs; creating new provisions;
3 amending section 2, chapter 783, Oregon Laws 1979, and section 11, chapter 23, Oregon Laws
4 2015; and prescribing an effective date.

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

6 **SECTION 1. An exemption may not be granted under an ordinance or resolution adopted**
7 **pursuant to ORS 307.295 for property tax years beginning on or after July 1, 2025.**

8 **SECTION 2. (1) Land may not be granted an initial year of exemption under ORS 307.513**
9 **for any property tax year beginning on or after July 1, 2029.**

10 **(2) Notwithstanding subsection (1) of this section, land that is granted an initial year of**
11 **exemption under ORS 307.513 for a property tax year beginning before July 1, 2029, may**
12 **continue to receive the exemption for the number of consecutive property tax years for**
13 **which the land is eligible for the exemption under ORS 307.513.**

14 **SECTION 3. Section 2, chapter 783, Oregon Laws 1979, as amended by section 1, chapter 583,**
15 **Oregon Laws 1987, section 7, chapter 748, Oregon Laws 1995, section 1, chapter 218, Oregon Laws**
16 **2003, section 1, chapter 548, Oregon Laws 2009, and section 1, chapter 213, Oregon Laws 2013, is**
17 **amended to read:**

18 **Sec. 2.** Cargo containers, as defined in ORS 307.835, are exempt from taxation for tax years
19 beginning on or after July 1, 1974, [*but prior to*] **and before** July 1, [2020] **2026.**

20 **SECTION 4. Section 11, chapter 23, Oregon Laws 2015, is amended to read:**

21 **Sec. 11.** (1) [*Sections 8 and 10 of this 2015 Act*] **ORS 308.518 and 308.519** and the amendments
22 to ORS 308.505 and 308.516 by sections 7 and 9, **chapter 23, Oregon Laws 2015,** [*of this 2015 Act*]
23 apply to property tax years beginning on or after July 1, 2015.

24 (2) [*Sections 2, 3, 5 and 6 of this 2015 Act*] **ORS 308.673, 308.677 and 308.681** and the amend-
25 ments to [*ORS 307.126 by section 4 of this 2015 Act*] **ORS 308.671 by section 4, chapter 23, Oregon**
26 **Laws 2015,** apply to property tax years beginning on or after July 1, 2016.

27 **(3) ORS 308.674 applies to property tax years beginning on or after July 1, 2016, and before**

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 **July 1, 2025.**

2 **SECTION 5. If House Bill 2684 becomes law, section 4 of this 2019 Act (amending section**
3 **11, chapter 23, Oregon Laws 2015) is repealed and section 11, chapter 23, Oregon Laws 2015,**
4 **as amended by section 4, chapter 164, Oregon Laws 2019 (Enrolled House Bill 2684), is**
5 **amended to read:**

6 **Sec. 11.** (1) ORS 308.518 and 308.519 and the amendments to ORS 308.505 and 308.516 by
7 sections 7 and 9, chapter 23, Oregon Laws 2015, apply to property tax years beginning on or after
8 July 1, 2015.

9 (2) [*ORS 308.674 and*] The amendments to ORS 308.671 by section 4, chapter 23, Oregon Laws
10 2015, apply to property tax years beginning on or after July 1, 2016.

11 **(3) ORS 308.674 applies to property tax years beginning on or after July 1, 2016, and before**
12 **July 1, 2025.**

13 **SECTION 6. This 2019 Act takes effect on the 91st day after the date on which the 2019**
14 **regular session of the Eightieth Legislative Assembly adjourns sine die.**

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