

Senate Joint Resolution 22

Sponsored by Senator DEVLIN; Senators BROWN, CARTER, STARR

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**.

Proposes amendment to Oregon Constitution to require annual sessions of Legislative Assembly. Provides that session in odd-numbered year may not exceed 120 calendar days, and session in even-numbered year may not exceed 45 calendar days. Allows extensions by affirmative vote of two-thirds of members of each house.

Refers proposed amendment to people for their approval or rejection at special election held on same date as next primary election.

JOINT RESOLUTION

Be It Resolved by the Legislative Assembly of the State of Oregon:

PARAGRAPH 1. Section 10, Article IV, and section 14, Article IX of the Constitution of the State of Oregon, are amended to read:

Sec. 10. [*The sessions of the Legislative Assembly shall be held biennially at the Capitol of the State commencing on the second Monday of September, in the year eighteen hundred and fifty eight, and on the same day of every second year thereafter, unless a different day shall have been appointed by law.-*]

(1) The Legislative Assembly shall hold annual sessions at the Capitol of the State. Each session must begin on the second Monday of January unless some other day is designated by law. Except as provided in subsection (2) of this section:

(a) A session beginning in an odd-numbered year may not exceed 120 calendar days in duration; and

(b) A session beginning in an even-numbered year may not exceed 45 calendar days in duration.

(2) A session may be extended for a period of five calendar days by the affirmative vote of two-thirds of the members of each house. A session may be extended more than once. An extension must begin on the first calendar day after the end of the immediately preceding session or extension except that if the first calendar day is a Sunday, the extension may begin on the next Monday.

Sec. 14. (1) As soon as is practicable after adjournment sine die of a regular session of the Legislative Assembly **that begins in January of an odd-numbered year**, the Governor shall cause an estimate to be prepared of revenues that will be received by the General Fund for the biennium beginning July 1. The estimated revenues from corporate income and excise taxes shall be separately stated from the estimated revenues from other General Fund sources.

(2) As soon as is practicable after the end of the biennium, the Governor shall cause actual collections of revenues received by the General Fund for that biennium to be determined. The revenues received from corporate income and excise taxes shall be determined separately from the revenues received from other General Fund sources.

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 (3) If the revenues received by the General Fund from corporate income and excise taxes during
 2 the biennium exceed the amount estimated to be received from corporate income and excise taxes
 3 for the biennium, by two percent or more, the total amount of the excess shall be returned to cor-
 4 porate income and excise taxpayers.

5 (4) If the revenues received from General Fund revenue sources, exclusive of those described in
 6 subsection (3) of this section, during the biennium exceed the amount estimated to be received from
 7 such sources for the biennium, by two percent or more, the total amount of the excess shall be re-
 8 turned to personal income taxpayers.

9 (5) The Legislative Assembly may enact laws:

10 (a) Establishing a tax credit, refund payment or other mechanism by which the excess revenues
 11 are returned to taxpayers, and establishing administrative procedures connected therewith.

12 (b) Allowing the excess revenues to be reduced by administrative costs associated with return-
 13 ing the excess revenues.

14 (c) Permitting a taxpayer's share of the excess revenues not to be returned to the taxpayer if
 15 the taxpayer's share is less than a de minimis amount identified by the Legislative Assembly.

16 (d) Permitting a taxpayer's share of excess revenues to be offset by any liability of the taxpayer
 17 for which the state is authorized to undertake collection efforts.

18 (6)(a) Prior to the close of a biennium for which an estimate described in subsection (1) of this
 19 section has been made, the Legislative Assembly, by a two-thirds majority vote of all members
 20 elected to each House, may enact legislation declaring an emergency and increasing the amount of
 21 the estimate prepared pursuant to subsection (1) of this section.

22 (b) The prohibition against declaring an emergency in an act regulating taxation or exemption
 23 in section 1a, Article IX of this Constitution, does not apply to legislation enacted pursuant to this
 24 subsection.

25 (7) This section does not apply:

26 (a) If, for a biennium or any portion of a biennium, a state tax is not imposed on or measured
 27 by the income of individuals.

28 (b) To revenues derived from any minimum tax imposed on corporations for the privilege of
 29 carrying on or doing business in this state that is imposed as a fixed amount and that is nonappor-
 30 tioned (except for changes of accounting periods).

31 (c) To biennia beginning before July 1, 2001.

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 33 **PARAGRAPH 2. The amendment proposed by this resolution shall be submitted to the**
 34 **people for their approval or rejection at a special election held throughout this state on the**
 35 **same date as the next primary election.**

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