75TH OREGON LEGISLATIVE ASSEMBLY STAFF MEASURE SUMMARY HOUSE REVENUE COMMITTEE

REVENUE: No – Revenue Impact		
FISCAL:	No – Fiscal Impact	
Action:	Do Pass and be placed on the Consent Calendar	
Vote:	10-0-0	
	Yeas:	Bailey, Bentz, Berger, Bruun, Gelser, Kahl, Read, Riley, Sprenger, Barnhart
	Nays:	0
	Exc.:	0
Prepared By:		Dae Baek, Economist
Meeting Dates:		3/4, 3/11

WHAT THE BILL DOES: Clarifies that property tax apportionment provisions in ORS 368.710 apply to local option taxes imposed by county for road improvement, repair or maintenance.

ISSUES DISCUSSED:

Clarification of apportionment

EFFECT OF COMMITTEE AMENDMENTS: No amendments

BACKGROUND: ORS 368.705 to 368.722 spell out use and apportionment of county road funds raised by local option taxes. This bill is intended to clarify that a countywide local option tax imposed by a county for road improvement, repair or maintenance, not the local option taxes imposed in general, will be subject to apportionment and compression dictated in ORS 368.710.