

House Bill 2494

Sponsored by Representative MAURER

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**.

Extends active duty military service homestead property tax exemption to residents deployed by Armed Forces of United States for more than 178 consecutive days.

Applies to property tax years beginning on or after July 1, 2010.

A BILL FOR AN ACT

1
2 Relating to active duty military service homestead property tax exemption; creating new provisions;
3 and amending ORS 307.286.

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

5 **SECTION 1.** ORS 307.286 is amended to read:

6 307.286. (1) Upon compliance with ORS 307.289, there shall be exempt from taxation up to
7 \$60,000 of the assessed value of the homestead of any resident of this state who is:

8 (a) Serving in the Oregon National Guard, **Armed Forces of the United States**, military re-
9 serve forces or organized militia of any other state or territory of the United States; and

10 (b) Performing service:

11 (A)(i) **Pursuant to a deployment under Title 10 of the United States Code;**

12 (ii) **Required by a call or order by the President of the United States** under Title 10 of the
13 United States Code; or

14 (iii) Pursuant to a [*deployment*] **mobilization** made under the authority of the Emergency Man-
15 agement Assistance Compact; and

16 (B) For more than 178 consecutive days, if at least one of the days falls within the tax year for
17 which the exemption is claimed.

18 (2) For each tax year beginning on or after July 1, 2006, the amount of the exemption allowed
19 under subsection (1) of this section shall equal 103 percent of the amount of the exemption for the
20 prior tax year.

21 (3) As used in this section[,]:

22 (a) **"Deployment" means the performance of service by an active service member of the**
23 **Armed Forces of the United States, pursuant to orders, in a training exercise or operation**
24 **at a location or under circumstances that make it impossible or infeasible for the service**
25 **member to spend off-duty time in the housing in which the service member resides when on**
26 **garrison duty at the service member's permanent duty station or homeport. A service**
27 **member is not in a deployment when the service member is:**

28 (A) **Performing service as a student or trainee at a school, including a government**
29 **school;**

30 (B) **Performing administrative, guard or detail duties in garrison at the service member's**
31 **permanent duty station or homeport;**

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 **(C) Unavailable solely because of hospitalization at the service member’s permanent duty**
2 **station or homeport or in the immediate vicinity of the service member’s permanent resi-**
3 **dence; or**

4 **(D) Unavailable solely because of disciplinary action taken against the service member.**

5 **(b)** “Homestead” means residential property that is owned by a person described in subsection
6 (1) of this section and that, but for military service, would be occupied as a residence by the person.

7 **SECTION 2. The amendments to ORS 307.286 by section 1 of this 2009 Act apply to**
8 **property tax years beginning on or after July 1, 2010.**

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