

Enrolled
Senate Bill 589

Sponsored by Senators FERRIOLI, DEVLIN, TELFER; Senators ATKINSON, MORRISETTE, ROSENBAUM, VERGER, Representatives HUFFMAN, RILEY, ROBLAN

CHAPTER

AN ACT

Relating to taxation of Indian tribal land; creating new provisions; amending ORS 307.181; and prescribing an effective date.

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

SECTION 1. ORS 307.181 is amended to read:

307.181. (1)[(a)] Land acquired by an Indian tribe by purchase, gift or without consideration is exempt from taxation if:

[(A)] (a) The land is located within the ancient tribal boundaries of the tribe; and

[(B) *Transfer of the land to a trust administered by the United States has been requested or is in process.*]

(b) Acquisition of the land by the United States in trust status has been requested or is in process.

[(b) The exemption under this section shall continue for no more than four years after the initial year of exemption under this section. If the land is not transferred to the trust within the five-tax-year exemption period, the exemption pursuant to this subsection shall cease commencing with the first tax year beginning after the expiration of the five-tax-year period.]

[(2) *Property may not be exempt under this section for a tax year beginning on or after July 1, 2012.*]

(2) The exemption under this section ceases if the federal government enters a final administrative determination denying the request for acquisition of the land in trust status and:

(a) The deadlines for all available federal administrative appeals and federal judicial review expire with no appeal or review initiated; or

(b) All federal administrative and judicial proceedings arising from or related to the request for or process of acquisition of the land in trust status that have been initiated are completed without overturning the administrative denial of the request.

SECTION 2. The amendments to ORS 307.181 by section 1 of this 2009 Act apply to property tax years beginning on or after July 1, 2008.

SECTION 3. This 2009 Act takes effect on the 91st day after the date on which the regular session of the Seventy-fifth Legislative Assembly adjourns sine die.

Passed by Senate April 6, 2009

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Secretary of Senate

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President of Senate

Passed by House June 2, 2009

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Speaker of House

Received by Governor:

.....M,....., 2009

Approved:

.....M,....., 2009

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Governor

Filed in Office of Secretary of State:

.....M,....., 2009

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Secretary of State