

**A-Engrossed**  
**House Bill 2486**

Ordered by the House April 27  
Including House Amendments dated April 27

Introduced and printed pursuant to House Rule 12.00. Pre-session filed (at the request of Governor John A. Kitzhaber, M.D., for Department of 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.

*[Removes requirement that all urban renewal revenue be categorized as subject to the \$10 limitation per \$1,000 of real market value under Ballot Measure 5 (1990). Requires notice filed by urban renewal agency with county assessor to include ordinance or resolution of municipality governing body categorizing urban renewal revenue using Measure 5 categories.]*

Removes statutory provisions relating to categorization of property tax revenue under **Ballot Measure 5 (1990)** that were held unconstitutional by Oregon courts.

Takes effect on 91st day following adjournment sine die.

**A BILL FOR AN ACT**

1  
2 Relating to categorization of revenue for purposes of Ballot Measure 5 (1990); amending ORS  
3 310.155; and prescribing an effective date.

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

5 **SECTION 1.** ORS 310.155 is amended to read:

6 310.155. (1) For purposes of ORS 310.150, taxes are levied or imposed to fund the public school  
7 system if the taxes will be used exclusively for educational services, including support services,  
8 provided by any unit of government, at any level from prekindergarten through post-graduate  
9 training.

10 *[(2) Taxes on property levied or imposed by a unit of government whose principal function is to*  
11 *provide educational services shall be considered to be dedicated to fund the public school system unless*  
12 *the sole purpose of a particular, voter approved levy is for other than educational services or support*  
13 *services as defined in this section.]*

14 *[(3) Taxes on property levied or imposed by a unit of government whose principal function is to*  
15 *perform government operations other than educational services shall be considered to be dedicated to*  
16 *fund the public school system only if the sole purpose of a particular, voter approved levy is for edu-*  
17 *cational services or support services as defined in this section.]*

18 *[(4)]* **(2)** As used in this section[,]:

19 **(a)(A)** "Educational services" includes:

20 *[(a)]* **(i)** Establishment and maintenance of preschools, kindergartens, elementary schools, high  
21 schools, community colleges and the public universities listed in ORS 352.002.

22 *[(b)]* **(ii)** Establishment and maintenance of career schools, adult education programs, evening  
23 school programs and schools or facilities for persons with physical, mental or emotional disabilities.

24 **(B)** "Educational services" **does not include community recreation programs, civic activ-**  
25 **ities, public libraries, programs for custody or care of children or community welfare activ-**

**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 **ities if those programs or activities are provided to the general public and not for the benefit**  
2 **of students or other participants in the programs and activities described in subparagraph**  
3 **(A) of this paragraph.**

4 [(5)] (b) [As used in this section,] “Support services” includes clerical, administrative, profes-  
5 sional and managerial services, property maintenance, transportation, counseling, training and other  
6 services customarily performed in connection with the delivery of educational services.

7 [(6) “Educational services” does not include community recreation programs, civic activities, public  
8 libraries, programs for custody or care of children or community welfare activities if those programs  
9 or activities are provided to the general public and not for the benefit of students or other participants  
10 in the programs and activities described in subsection (4) of this section.]

11 **SECTION 2. This 2015 Act takes effect on the 91st day after the date on which the 2015**  
12 **regular session of the Seventy-eighth Legislative Assembly adjourns sine die.**

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