

Senate Bill 391

Sponsored by Senator FERRIOLI (Presession filed.)

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**.

Directs Department of Revenue to distribute annually to counties amount equal to total amount of personal income tax revenue attributable to individuals employed in county by public bodies or federal government. Applies to counties where at least one-half of land located in county is owned by public bodies or federal government or at least one-half of individuals employed in county are employed by public bodies or federal government.

Applies to tax years beginning on or after January 1, 2017.

Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

1
2 Relating to distributions of certain personal income tax revenues to counties; and prescribing an
3 effective date.

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

5 **SECTION 1. (1) Not later than April 1 of each calendar year, the Department of Revenue**
6 **shall identify counties in this state where, on December 31 of the prior calendar year:**

7 (a) **At least one-half of the land located in the county was owned by one or more public**
8 **bodies as defined in ORS 174.109 or by the federal government; or**

9 (b) **At least one-half of the individuals employed in the county were employed by one or**
10 **more public bodies as defined in ORS 174.109 or by the federal government.**

11 (2) **Not later than May 15 of each calendar year, for each county identified under sub-**
12 **section (1) of this section, the department shall estimate the annual amount of personal in-**
13 **come tax revenue attributable in the prior tax year to personal income taxpayers employed**
14 **in the county by one or more public bodies as defined in ORS 174.109 or by the federal gov-**
15 **ernment.**

16 (3) **Not sooner than July 10 and not later than July 15 of the calendar year immediately**
17 **following the year in which the estimate under subsection (2) of this section is made, the**
18 **department shall distribute to each county identified under subsection (1) of this section an**
19 **amount equal to the total annual amount of personal income tax revenue estimated under**
20 **subsection (2) of this section to be attributable to personal income taxpayers employed in the**
21 **county by one or more public bodies as defined in ORS 174.109 or by the federal government.**

22 (4) **The department shall retain unreceipted revenue from the tax imposed under ORS**
23 **chapter 316 in an amount necessary to make the distributions required under subsection (3)**
24 **of this section. The department shall make the distributions out of the unreceipted revenue**
25 **in lieu of paying the revenue over to the State Treasurer for deposit in the General Fund.**

26 (5) **The department may adopt rules to implement this section.**

27 **SECTION 2. Section 1 of this 2017 Act applies to tax years beginning on or after January**
28 **1, 2017.**

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 **SECTION 3.** This 2017 Act takes effect on the 91st day after the date on which the 2017
2 regular session of the Seventy-ninth Legislative Assembly adjourns sine die.
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