

Requested by HOUSE COMMITTEE ON REVENUE

**PROPOSED AMENDMENTS TO
HOUSE BILL 2278**

- 1 On page 1 of the printed bill, line 3, after “294.456,” insert “294.471,”.
- 2 In line 9, after “294.456” insert “or a supplemental budget adopted under
3 ORS 294.471”.
- 4 In line 11, delete “September 1” and insert “September 15”.
- 5 In line 22, delete “September 1” and insert “September 15”.
- 6 In line 23, delete “and is approved”.
- 7 After line 23, insert:
- 8 **“SECTION 3.** ORS 294.471 is amended to read:
- 9 “294.471. (1) Notwithstanding requirements as to estimates of and limita-
10 tion on expenditures, during the fiscal year or budget period for which the
11 original budget was adopted, the governing body of a municipal corporation
12 may make one or more supplemental budgets under any of the following
13 circumstances:
- 14 “(a) An occurrence or condition that is not ascertained when preparing
15 the original budget or a previous supplemental budget for the current year
16 or current budget period and that requires a change in financial planning.
- 17 “(b) A pressing necessity that could not reasonably be foreseen when
18 preparing the original budget or a previous supplemental budget for the
19 current year or current budget period and that requires prompt action.
- 20 “(c) Funds that are made available by another unit of federal, state or
21 local government and the availability of which could not reasonably be

1 foreseen when preparing the original budget or a previous supplemental
2 budget for the current year or current budget period.

3 “(d) A request for services or facilities the cost of which is to be supplied
4 by a private individual, corporation or company or by another governmental
5 unit and the amount of which could not be accurately estimated when pre-
6 paring the original budget or a previous supplemental budget for the current
7 year or current budget period.

8 “(e) Proceeds from the involuntary destruction, involuntary conversion,
9 or sale of property that necessitates the immediate purchase, construction
10 or acquisition of different facilities in order to carry on governmental oper-
11 ations.

12 “(f) Ad valorem property taxes that are received during the fiscal year
13 or budget period in an amount sufficiently greater than the amount esti-
14 mated to be collected such that the difference will significantly affect the
15 level of government operations to be funded by the taxes as provided in the
16 original budget or a previous supplemental budget for the current year or
17 current budget period.

18 “(g) A local option tax described in ORS 294.476 that is certified for ex-
19 tension on the assessment and tax roll under ORS 310.060 for the fiscal year
20 or budget period in which the local option tax measure is approved by voters.

21 “(h) A reduction in available resources that requires the governing body
22 to reduce appropriations in the original budget or a previous supplemental
23 budget for the current year or current budget period.

24 “(i) **The original budget of the municipal corporation adopted under**
25 **ORS 294.456 did not include estimated requirements to pay debt service**
26 **pursuant to section 2 of this 2017 Act or the actual requirements are**
27 **different from the estimated requirements included in the original**
28 **budget or a previous supplemental budget.**

29 “(2) A supplemental budget may not extend beyond the end of the fiscal
30 year or budget period during which it is submitted.

1 “(3)(a) If the amended estimated expenditures contained in an individual
2 fund that is being changed by a supplemental budget differ by 10 percent or
3 less from the expenditures in the budget as most recently amended prior to
4 the supplemental budget, the governing body of the municipal corporation
5 may adopt the supplemental budget at a regular meeting of the governing
6 body.

7 “(b) Notice of a regular meeting convened pursuant to paragraph (a) of
8 this subsection, including a statement that a supplemental budget will be
9 considered at the meeting, must be published not less than five days before
10 the meeting.

11 “(c) Additional expenditures contained in a supplemental budget described
12 in this subsection may not be made unless the governing body of the mu-
13 nicipal corporation enacts appropriation ordinances or resolutions authoriz-
14 ing the expenditures. The ordinances or resolutions must state the need for
15 and the purpose and amount of the appropriation.

16 “(4) Except as provided in ORS 294.476, the making of a supplemental
17 budget does not authorize the governing body to increase the municipal
18 corporation’s total ad valorem property taxes above the amount or rate
19 published with the regular budget and certified to the assessor under ORS
20 310.060 in conjunction with the regular budget for the fiscal year or for each
21 fiscal year of the budget period to which the supplemental budget applies.”.

22 In line 24, delete “3” and insert “4”.

23 On page 2, line 23, delete “4” and insert “5”.

24 On page 4, line 27, delete “5” and insert “6”.

25 In line 41, delete “6” and insert “7”.

26 On page 5, line 44, delete “7” and insert “8”.

27 On page 7, line 12, delete “8” and insert “9”.

28 In line 36, delete “9” and insert “10”.

29 In line 44, delete “10” and insert “11”.

30 On page 8, line 16, delete “11” and insert “12”.

1 On page 9, line 9, delete “12” and insert “13”.

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