

**SJR 21 STAFF MEASURE SUMMARY**

**Senate Committee On Finance and Revenue**

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**Prepared By:** Chris Allanach, Legislative Revenue Officer

**Sub-Referral To:** Senate Committee On Rules

**Meeting Dates:** 2/20

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**WHAT THE MEASURE DOES:**

Amends the Oregon Constitution by moving the provisions of Measure 50 (ad valorem property tax system) out of the constitution and requires the Legislative Assembly to enact laws necessary to transfer repealed provisions into statute.

**ISSUES DISCUSSED:**

**EFFECT OF AMENDMENT:**

No amendment.

**BACKGROUND:**

Measure 50 was passed by the voters in 1997 in a special election, following the passage of Measure 47 in 1996. Measure 50 changed Oregon's property tax system from a levy-based system to a rate based system while putting the provisions into the Oregon Constitution.