Requested by Representative SMITH DB

## PROPOSED AMENDMENTS TO HOUSE BILL 2020

- On page 1 of the printed bill, line 4, delete "declaring an emergency" and insert "prescribing an effective date".
- On page 23, delete lines 15 through 18 and insert:
- "(a) By the department to issue refunds as provided for in sections 32a and 32b of this 2019 Act; and
- 6 "(b) After making all valid refunds under paragraph (a) of this subsection, 7 to be allocated by the Legislative Assembly subject to sections 29 and 33 of
- 8 this 2019 Act.
- 9 "(4) Allocations by the Legislative Assembly under subsection (3)(b) of 10 this section must be for purposes:
- "(a) Authorized by Article IX, section 3a, of the Oregon Constitution; and
- "(b) That further the purposes set forth in section 7 of this 2019 Act.
- "SECTION 32a. (1) Any person that uses fuel to propel a motor ve-13 hicle on the public highways of this state may apply to the Department 14 15 of Transportation for a refund equal to the number of gallons of fuel that the person used to propel the motor vehicle on the public high-16 ways during the immediately preceding calendar year multiplied by 75 17 percent of the per gallon price of an allowance, as that term is defined 18 in section 8 of this 2019 Act. The department shall calculate the per 19 gallon price of an allowance using the auction floor price for allow-20 ances in the year for which the refund is claimed, as the auction floor 21

- price is set by the Carbon Policy Office under section 21 of this 2019
  Act.
- "(b) An application for a refund under this subsection must be submitted to the department by March 1 following the calendar year to which the refund application relates.
- 6 "(c) The application required under this subsection shall be in a 7 form prescribed by the department by rule and must include a state-8 ment, signed by the applicant under penalties for false swearing, that 9 sets forth the number of gallons of fuel proposed as the basis for 10 computing the amount of the refund.
- "(d) The department may require the applicant for a refund under this subsection to furnish any information the department considers necessary for processing the application.
- 14 "(e) As used in this subsection, 'fuel' means:

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- "(A) Motor vehicle fuel as defined in ORS 319.010; and
- 16 "(B) Fuel subject to the tax imposed under ORS 319.530 on the use 17 of fuel in a motor vehicle within the meaning of ORS 319.520.
  - "(2)(a) The department may investigate a refund application submitted under subsection (1) of this section and gather and compile such information related to the application as the department considers necessary.
- 22 "(b) The department may examine the relevant records of the ap-23 plicant in order to establish the validity of an application.
- "(c) If an applicant does not permit the department to examine the relevant records, the applicant waives all rights to the refund to which the application relates.
- "(3)(a) The department shall reject or approve an application for a refund submitted under subsection (1) of this section.
- 29 "(b) The department may modify an application to any reasonable 30 extent necessary for approval of the application.

- "(c) If the department rejects or modifies an application, the department shall notify the applicant and explain the reasons for the rejection or modification. An applicant may appeal a rejection or modification, subject to the provisions of section 32b of this 2019 Act.
- "(d) If the department approves an application, the department shall notify the applicant and make the refund.

"SECTION 32b. Except as otherwise provided in section 32a of this 2019 Act, or where context requires otherwise, the provisions of ORS chapters 305, 314 and 316 as to the audit and examination of reports and returns, periods of limitation, determination of and notices of deficiencies, assessments, collections, liens, delinquencies, claims for refund and refunds, conferences, appeals to the Oregon Tax Court, stays of collection pending appeal, confidentiality of returns and the penalties and procedures relative thereto, apply to the determinations of taxes, penalties and interest under section 32a of this 2019 Act.".

On page 54, delete lines 41 through 45 and insert:

## "EARLY EFFECTIVE DATE

"SECTION 77. This 2019 Act takes effect on the 91st day after the date on which the 2019 regular session of the Eightieth Legislative Assembly adjourns sine die.".

Delete page 55.