



Open Government Impact Statement

80th Oregon Legislative Assembly
2019 Regular Session

Measure: SB 210

Only impacts on Original or Engrossed
Versions are Considered Official

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Date: 1/14/2019

SUMMARY

Requires certain institutions seeking property tax exemption to file information return that states basis for exemption claim in terms derived from Oregon case law. Requires information return to be accompanied by institution's most recently required and timely filed Form 990 and Form CT-12. Requires institution that files Form 990-N to file information return containing information on institution's most recently required and timely filed Form 990-N. Denies exemption for noncompliance. Provides for clawback of exempt taxes upon discovery that information in return or in exemption claim was misleading or false. Requires county assessors to keep information returns as public records.

Takes effect on 91st day following adjournment sine die.

NOTICE OF NO OPEN GOVERNMENT IMPACT