

HOUSE AMENDMENTS TO HOUSE BILL 3067

By COMMITTEE ON REVENUE

June 11

1 On page 2 of the printed bill, delete lines 28 through 31 and insert:

2 “(5)(a) A city or county that is ineligible under subsection (4) of this section to receive a
3 transfer of moneys from the Oregon Marijuana Account during a given quarter but has received a
4 transfer of moneys for that quarter shall return the amount transferred to the Department of Re-
5 venue, with interest as described under paragraph (f) of this subsection. An ineligible city or county
6 may voluntarily transfer the moneys to the Department of Revenue immediately upon receipt of the
7 ineligible transfer.

8 “(b) If the Director of the Oregon Department of Administrative Services determines that a city
9 or county received a transfer of moneys under subsection (3)(b) of this section but was ineligible to
10 receive that transfer under subsection (4) of this section, the director shall provide notice to the
11 ineligible city or county and order the city or county to return the amount received to the Depart-
12 ment of Revenue, with interest as described under paragraph (f) of this subsection. A city or county
13 may appeal the order within 30 days of the date of the order under the procedures for a contested
14 case under ORS chapter 183.

15 “(c) As soon as the order under paragraph (b) of this subsection becomes final, the director shall
16 notify the Department of Revenue and the ineligible city or county. Upon notification, the Depart-
17 ment of Revenue immediately shall proceed to collect the amount stated in the notice.

18 “(d) The Department of Revenue shall have the benefit of all laws of the state pertaining to the
19 collection of income and excise taxes and may proceed to collect the amounts described in the no-
20 tice under paragraph (c) of this subsection. An assessment of tax is not necessary and the collection
21 described in this subsection is not precluded by any statute of limitations.

22 “(e) If a city or county is subject to an order to return moneys from an ineligible transfer, the
23 city or county shall be denied any further relief in connection with the ineligible transfer on or after
24 the date that the order becomes final.

25 “(f) Interest under this section shall accrue at the rate established in ORS 305.220 beginning on
26 the date the ineligible transfer was made.

27 “(g) Both the moneys and the interest collected from or returned by an ineligible city or county
28 shall be redistributed to the cities or counties that were eligible to receive a transfer under sub-
29 section (3)(b) of this section on the date the ineligible transfer was made.”.

30 In line 32, delete “(5)(a)” and insert “(6)(a)”.

31 Delete lines 42 through 45 and insert:

32 “(c) A city or county that repeals an ordinance as provided in ORS 475B.496 shall file an up-
33 dated certification with the Oregon Department of Administrative Services in a form and manner
34 prescribed by the department, noting the effective date of the change. A city or county that repeals
35 an ordinance as provided in ORS 475B.496 is eligible to receive quarterly transfers of moneys under

1 this section for quarters where the repeal is effective for the entire quarter and the updated certi-
2 fication was filed at least 30 days before the date of transfer.”.

3 On page 4, delete lines 9 through 12 and insert:

4 “(5)(a) A city or county that is ineligible under subsection (4) of this section to receive a
5 transfer of moneys from the Oregon Marijuana Account during a given quarter but has received a
6 transfer of moneys for that quarter shall return the amount transferred to the Department of Re-
7 venue, with interest as described under paragraph (f) of this subsection. An ineligible city or county
8 may voluntarily transfer the moneys to the Department of Revenue immediately upon receipt of the
9 ineligible transfer.

10 “(b) If the Director of the Oregon Department of Administrative Services determines that a city
11 or county received a transfer of moneys under subsection (3)(b) of this section but was ineligible to
12 receive that transfer under subsection (4) of this section, the director shall provide notice to the
13 ineligible city or county and order the city or county to return the amount received to the Depart-
14 ment of Revenue, with interest as described under paragraph (f) of this subsection. A city or county
15 may appeal the order within 30 days of the date of the order under the procedures for a contested
16 case under ORS chapter 183.

17 “(c) As soon as the order under paragraph (b) of this subsection becomes final, the director shall
18 notify the Department of Revenue and the ineligible city or county. Upon notification, the Depart-
19 ment of Revenue immediately shall proceed to collect the amount stated in the notice.

20 “(d) The Department of Revenue shall have the benefit of all laws of the state pertaining to the
21 collection of income and excise taxes and may proceed to collect the amounts described in the no-
22 tice under paragraph (c) of this subsection. An assessment of tax is not necessary and the collection
23 described in this subsection is not precluded by any statute of limitations.

24 “(e) If a city or county is subject to an order to return moneys from an ineligible transfer, the
25 city or county shall be denied any further relief in connection with the ineligible transfer on or after
26 the date that the order becomes final.

27 “(f) Interest under this section shall accrue at the rate established in ORS 305.220 beginning on
28 the date the ineligible transfer was made.

29 “(g) Both the moneys and the interest collected from or returned by an ineligible city or county
30 shall be redistributed to the cities or counties that were eligible to receive a transfer under sub-
31 section (3)(b) of this section on the date the ineligible transfer was made.”.

32 In line 13, delete “(5)(a)” and insert “(6)(a)”.

33 Delete lines 23 through 26 and insert:

34 “(c) A city or county that repeals an ordinance as provided in ORS 475B.496 shall file an up-
35 dated certification with the Oregon Department of Administrative Services in a form and manner
36 prescribed by the department, noting the effective date of the change. A city or county that repeals
37 an ordinance as provided in ORS 475B.496 is eligible to receive quarterly transfers of moneys under
38 this section for quarters where the repeal is effective for the entire quarter and the updated certi-
39 fication was filed at least 30 days before the date of transfer.”.

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