

House Bill 3184

Sponsored by Representative MITCHELL

SUMMARY

The following summary is not prepared by the sponsors of the measure and is not a part of the body thereof subject to consideration by the Legislative Assembly. It is an editor's brief statement of the essential features of the measure **as introduced**.

Directs Department of Revenue, in consultation with Housing and Community Services Department, to conduct study of imposition and administration of residential vacancy tax to fund affordable housing, and to report findings to interim legislative committees related to revenue and housing on or before September 15, 2020.

Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

Relating to a residential vacancy tax; and prescribing an effective date.

Be It Enacted by the People of the State of Oregon:

SECTION 1. The Department of Revenue, in consultation with the Housing and Community Services Department, shall conduct a study of the imposition and administration of a residential vacancy tax to fund affordable housing. The Department of Revenue shall report the findings of the study in the manner provided by ORS 192.245 to the interim committees of the Legislative Assembly related to revenue and to housing on or before September 15, 2020.

SECTION 2. 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.

NOTE: Matter in **boldfaced** type in an amended section is new; matter [*italic and bracketed*] is existing law to be omitted. New sections are in **boldfaced** type.