

House Joint Resolution 23

Sponsored by Representative EVANS

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**.

Proposes amendment to Oregon Constitution imposing tax on property, providing that tax is not subject to sections 11 or 11b, Article XI, of Oregon Constitution, providing that revenues from tax must be deposited in emergency resilience fund, providing that moneys in fund may be used only for emergency resilience projects, and repealing provisions June 30, 2040.

Refers proposed amendment to people for their approval or rejection at next regular general election.

JOINT RESOLUTION

Be It Resolved by the Legislative Assembly of the State of Oregon:

PARAGRAPH 1. The Constitution of the State of Oregon is amended by creating a new section 16 to be added to and made part of Article XI, such section to read:

SECTION 16. (1) There is imposed a tax on each unit of property in this state at a rate of \$1 per \$1,000 of the property's real market value.

(2) The tax imposed by this section is not subject to sections 11 or 11b of this Article.

(3) The Department of Revenue, or its successor agency, shall administer the tax imposed by this section. The Legislative Assembly shall determine by law the manner of administration of the tax.

(4) The Legislative Assembly may, by law, exempt property from taxation under this section.

(5) Revenues from the tax imposed by this section must be deposited in an emergency resilience fund created by the Legislative Assembly. Earnings on moneys in the fund must be deposited in the fund. The Legislative Assembly may deposit other moneys or revenues in the fund. The Legislative Assembly shall by law develop and implement a program for the award of grants or loans from the fund. Moneys in the fund may be used only for emergency resilience projects.

(6) At least once per biennium, the state agency or agencies charged with administration of the emergency resilience fund shall report to the Legislative Assembly on the amounts and purposes of expenditures from the fund.

(7) As used in this section, "emergency resilience projects":

(a) Means projects performed to anticipate or reduce risks to property and health resulting from disasters including but not limited to earthquakes, landslides, avalanches, volcanic eruptions, floods or other hydrological disasters, storms or other meteorological disasters, wildfires and attack.

(b) Includes, without limitation:

(A) Construction, rehabilitation and maintenance of facilities or public spaces for disaster planning, preparedness, mitigation, response and recovery; and

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.

1 **(B) Support for essential support function missions coordinated or recognized by a fed-**
2 **eral agency.**

3 **(c) Does not include projects required to meet minimum standards imposed by applicable**
4 **building codes or other applicable law.**

5 **(8) The prohibition on declarations of emergency under section 1a, Article IX of this**
6 **Constitution, does not apply to acts required or authorized under this section.**

7 **(9) This section is repealed June 30, 2040. Any moneys remaining in the emergency**
8 **resilience fund on the date of repeal of this section, and all moneys that would have been**
9 **deposited in the fund had this section stayed in effect, shall be transferred to and deposited**
10 **in the General Fund to be available for general governmental purposes.**

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12 **PARAGRAPH 2.** **The amendment proposed by this resolution shall be submitted to the**
13 **people for their approval or rejection at the next regular general election held throughout**
14 **this state.**

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