

SB 80-1  
(LC 575)  
2/5/19 (ASD/ps)

Requested by SENATE COMMITTEE ON FINANCE AND REVENUE (at the request of Senator Boquist)

**PROPOSED AMENDMENTS TO  
SENATE BILL 80**

1 On page 4 of the printed bill, delete lines 17 through 25 and insert:

2 **“SECTION 7.** ORS 321.733 is amended to read:

3 “321.733. (1) The Department of Revenue shall mail **or, upon request of**  
4 **the owner, otherwise make available** a severance tax return form to an  
5 owner of timber harvested from lands assessed as small tract forestland, as  
6 shown on a State Forestry Department Notification of Operations permit is-  
7 sued during a calendar year.

8 “(2) Any owner of timber receiving **notice under this section that** a  
9 severance tax return [*mailed by the Department of Revenue*] **is required** shall  
10 complete the return and submit the return to the department within the time  
11 prescribed in ORS 321.741, even if the owner of timber has not incurred  
12 severance tax liability during the calendar year.”.

13

---