

Requested by Senator OLSEN

**PROPOSED AMENDMENTS TO
HOUSE BILL 2020**

1 On page 1 of the printed bill, line 4, delete “declaring an emergency” and
2 insert “prescribing an effective date”.

3 On page 23, delete lines 15 through 18 and insert:

4 “(a) By the department to issue refunds as provided for in sections 32a
5 and 32b of this 2019 Act; and

6 “(b) After making all valid refunds under paragraph (a) of this subsection,
7 by the Legislative Assembly for allocation subject to sections 29 and 33 of
8 this 2019 Act.

9 “(4) Allocations by the Legislative Assembly under subsection (3)(b) of
10 this section must be used:

11 “(a) For purposes authorized by Article IX, section 3a, of the Oregon
12 Constitution; and

13 “(b) To further the purposes set forth in section 7 of this 2019 Act.

14 **“SECTION 32a. (1) As used in this section, ‘fuel’ means:**

15 **“(a) Motor vehicle fuel as defined in ORS 319.010; and**

16 **“(b) Fuel subject to the tax imposed under ORS 319.530 on the use**
17 **of fuel in a motor vehicle as defined in ORS 319.520.**

18 **“(2) A person described in subsection (3) of this section that uses**
19 **fuel to propel a motor vehicle on the public highways of this state may**
20 **apply to the Department of Transportation for a refund equal to the**
21 **number of gallons of fuel that the person used to propel the motor**

1 vehicle on the public highways of this state during the immediately
2 preceding calendar year, multiplied by the per gallon price of an al-
3 lowance as defined in section 8 of this 2019 Act. The department shall
4 calculate the per gallon price of an allowance using the auction floor
5 price for allowances in the year for which the refund is claimed, as the
6 auction floor price is set by the Carbon Policy Office under section 21
7 of this 2019 Act.

8 “(3) The refund described in this section may be issued to a person
9 that is an asset-based carrier headquartered in this state that employs
10 over 500 employees in Oregon and transports freight interstate by
11 truck, if the person:

12 “(a) Is a registered SmartWay Truck Carrier through the
13 SmartWay program administered by the United States Environmental
14 Protection Agency;

15 “(b) Maintains a satisfactory safety rating under federal motor
16 carrier safety regulations administered by the Federal Motor Carrier
17 Safety Administration;

18 “(c) Files a greenhouse gas emissions reduction plan with the de-
19 partment; and

20 “(d) Stores for the person’s use over 50,000 gallons of fuel in a single
21 location that the person purchases from a covered entity designated
22 under section 9 (2)(f) of this 2019 Act.

23 “(4)(a) An application for a refund under this section must be sub-
24 mitted to the department by March 1 following the calendar year to
25 which the refund application relates. The application must be in a
26 form prescribed by the department by rule and must include a state-
27 ment, signed by the applicant under penalties for false swearing, that
28 sets forth the number of gallons of fuel proposed as the basis for
29 computing the amount of the refund.

30 “(b) The department may require the applicant for a refund under

1 this section to furnish any information the department considers
2 necessary for processing the application.

3 “(5)(a) The department may investigate a refund application sub-
4 mitted under this section and gather and compile such information
5 related to the application as the department considers necessary.

6 “(b) The department may examine the relevant records of the ap-
7 plicant in order to establish the validity of an application.

8 “(c) If an applicant does not permit the department to examine the
9 relevant records, the applicant waives all rights to the refund to which
10 the application relates.

11 “(6)(a) The department shall reject or approve an application for a
12 refund submitted under this section.

13 “(b) The department may allow the applicant to modify an applica-
14 tion without refiling to any reasonable extent necessary for approval
15 of the application.

16 “(c) If the department rejects an application, the department shall
17 notify the applicant and explain the reasons for the rejection. An ap-
18 plicant may appeal a rejection, subject to the provisions of section 32b
19 of this 2019 Act.

20 “(d) If the department approves an application, the department
21 shall notify the applicant and make the refund.

22 “SECTION 32b. Except as otherwise provided in section 32a of this
23 2019 Act, or where context requires otherwise, the provisions of ORS
24 chapters 305, 314 and 316 relating to the audit and examination of re-
25 ports and returns, periods of limitation, determination of and notices
26 of deficiencies, assessments, collections, liens, delinquencies, claims
27 for refund and refunds, conferences, appeals to the Oregon Tax Court,
28 stays of collection pending appeal, confidentiality of returns and the
29 penalties and procedures relative thereto, apply to the determinations
30 of taxes, penalties and interest under section 32a of this 2019 Act.”.

1 On page 54, delete lines 41 through 45 and delete page 55 and insert:

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3 **“EARLY EFFECTIVE DATE**

4

5 **“SECTION 77. This 2019 Act takes effect on the 91st day after the**
6 **date on which the 2019 regular session of the Eightieth Legislative**
7 **Assembly adjourns sine die.”.**

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