

HB 2449-A12
(LC 1090)
5/17/19 (DFY/ps)

Requested by Representative FINDLEY

**PROPOSED AMENDMENTS TO
A-ENGROSSED HOUSE BILL 2449**

1 On page 1 of the printed A-engrossed bill, line 9, delete the boldfaced
2 material and insert “\$1.00”.

3 In line 10, delete the boldfaced material and insert “\$1.00”.

4 On page 2, after line 14, insert:

5 **“SECTION 2.** ORS 403.200, as amended by section 1 of this 2019 Act, is
6 amended to read:

7 “403.200. (1) There is imposed on each consumer or paying retail sub-
8 scriber who has telecommunications service or interconnected Voice over
9 Internet Protocol service, with access to the emergency communications
10 system a tax equal to [~~\$1.00~~] **\$1.25** per month or, for prepaid wireless tele-
11 communications service, [~~\$1.00~~] **\$1.25** per retail transaction. The tax must be
12 applied on a telecommunications circuit designated for a particular consumer
13 or subscriber. One consumer or subscriber line must be counted for each
14 circuit that is capable of generating usage on the line side of the switched
15 network regardless of the quantity or ownership of customer premises
16 equipment connected to each circuit. For providers of central office based
17 services, the tax must be applied to each line that has unrestricted con-
18 nection to the switched network. Those central office based service lines that
19 have restricted connection to the switched network must be charged based
20 on software design in the central office that restricts the number of station
21 calls to and from the network. For cellular, wireless or other common car-

1 riers, the tax applies to a subscriber on a per instrument basis and only if
2 the subscriber's place of primary use, as defined under 4 U.S.C. 124, is within
3 this state.

4 “(2) The consumer or subscriber is liable for the tax imposed by this
5 section.

6 “(3) The amounts of tax collected by the provider or seller are considered
7 as payment by the consumer or subscriber for that amount of tax.

8 “(4) The tax imposed under this section, as it applies to prepaid wireless
9 telecommunications service, shall be collected by the seller from the con-
10 sumer with respect to each retail transaction occurring in this state. The
11 amount of the tax shall be separately stated on an invoice, receipt or other
12 similar document that the seller provides to the consumer, or shall be oth-
13 erwise disclosed to the consumer.

14 “(5) For purposes of this section, a retail transaction:

15 “(a) Occurs in this state if it is made in person by a consumer at a busi-
16 ness location of the seller;

17 “(b) If not made in person by a consumer at a business location of the
18 seller, occurs in this state if the consumer's shipping address, payment in-
19 strument billing address, or other address provided by the consumer for
20 purposes of the transaction, is in this state; or

21 “(c) If insufficient information exists to determine whether paragraph (a)
22 or (b) of this subsection is accurate, occurs in this state if the consumer's
23 prepaid wireless telephone number is associated with an Oregon location.

24 “(6) Any return made by the provider or seller collecting the tax must be
25 accepted by the Department of Revenue as evidence of payments by the
26 consumer or subscriber of amounts of tax so indicated upon the return.”

27 In line 15, delete “2” and insert “3”.

28 In line 20, delete the boldfaced material and insert “six-tenths of”.

29 In line 25, delete the boldfaced material and insert “2.4”.

30 On page 3, delete lines 43 through 45.

1 On page 4, delete lines 1 through 4 and insert:

2 **“SECTION 4.** Section 4, chapter 5, Oregon Laws 2002 (first special ses-
3 sion), as amended by section 1, chapter 4, Oregon Laws 2002 (third special
4 session), section 1, chapter 629, Oregon Laws 2007, section 1, chapter 749,
5 Oregon Laws 2013, and section 9, chapter 59, Oregon Laws 2014, is amended
6 to read:

7 **“Sec. 4. (1)** Taxes imposed under ORS 403.200 apply to subscriber bills
8 issued on or after January 1, 2002, and before January 1, [2022] **2030**, and to
9 retail transactions made on or after October 1, 2015, and before January 1,
10 [2022] **2030**.

11 **“(2) The amendments to ORS 403.200 by section 1 of this 2019 Act**
12 **apply to subscriber bills issued and retail transactions made on or af-**
13 **ter January 1, 2020, and before January 1, 2021.**

14 **“(3) The amendments to ORS 403.200 by section 2 of this 2019 Act**
15 **apply to subscriber bills issued and retail transactions made on or af-**
16 **ter January 1, 2021.”.**

17 In line 5, delete “4” and insert “5”.

18
