

HB 2247 STAFF MEASURE SUMMARY

House Special Committee On Wildfire Recovery

Prepared By: Laura Kentnesse, LPRO Analyst
Sub-Referral To: House Committee On Revenue
Meeting Dates: 3/1

WHAT THE MEASURE DOES:

Authorizes a county to adopt an ordinance or resolution that authorizes the county assessor to waive penalties and interest charged for failure to file a property tax return or to pay taxes when due. Applies only to the 2020-2021 and 2021-2022 property tax years and to delinquencies substantially due to effects of the COVID-19 pandemic or the 2020 Oregon fire season. Sunsets January 2, 2023. Takes effect on 91st day following adjournment sine die.

REVENUE: May have revenue impact, but no statement yet issued.

FISCAL: May have fiscal impact, but no statement yet issued.

ISSUES DISCUSSED:

EFFECT OF AMENDMENT:

No amendment.

BACKGROUND:

House Bill 2247 would authorize a county to waive penalties and interest for failure to file a property tax return or to pay taxes by the due date; limited to the 2020-2021 and 2021-2022 property tax years and to delinquencies due to effects of the COVID-19 pandemic or the 2020 Oregon fire season.