

HB 2247 A STAFF MEASURE SUMMARY

House Committee On Revenue

Prepared By: Jaime McGovern, Economist

Meeting Dates: 4/28

WHAT THE MEASURE DOES:

Authorizes county to adopt ordinance or resolution authorizing waiver of interest charged for failure to pay taxes when due. Applies only to 2020-2021 property tax year, to interest on taxes imposed on real property used in taxpayer's business, provided no uncontested delinquent property taxes were outstanding on such property as of February 15, 2020, and to delinquencies substantially due to effects of COVID-19 pandemic or 2020 Oregon fire season. Sets eligibility and reporting criteria. Sunsets January 2, 2023. Takes effect on 91st day following adjournment sine die.

ISSUES DISCUSSED:

EFFECT OF AMENDMENT:

No amendment.

BACKGROUND: