

House Bill 2131

Introduced and printed pursuant to House Rule 12.00. Pre-session filed (at the request of Governor Kate Brown for Department of Revenue)

SUMMARY

The following summary is not prepared by the sponsors of the measure and is not a part of the body thereof subject to consideration by the Legislative Assembly. It is an editor's brief statement of the essential features of the measure **as introduced**.

Provides for liability of officer, employee or member of entity for unpaid amounts of taxes or fees collected by entity and held in trust for payment to Department of Revenue. Extends uniform liable entity procedures to liabilities under various tax and fee programs.

Applies to amounts due as of January 1, 2022.

Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

1
2 Relating to liability for amounts held in trust; creating new provisions; amending ORS 307.883,
3 320.325 and 403.225; and prescribing an effective date.

4 **Be It Enacted by the People of the State of Oregon:**

5 **SECTION 1.** ORS 307.883 is amended to read:

6 307.883. (1) Every qualified heavy equipment provider is deemed to hold the amount of heavy
7 equipment rental taxes collected in trust for the State of Oregon and for payment to the Department
8 of Revenue in the manner and at the time provided under ORS 307.878.

9 (2) At any time the qualified heavy equipment provider fails to remit any amount of heavy
10 equipment rental taxes deemed to be held in trust for the State of Oregon, the department may en-
11 force collection by the issuance of a distraint warrant for the collection of the delinquent amount
12 and all penalties, interest and collection charges accrued on the delinquent amount. The warrant
13 shall be issued, docketed and proceeded upon in the same manner and shall have the same force and
14 effect as warrants for the collection of delinquent income taxes.

15 **(3)(a) In the case of a qualified heavy equipment provider that is assessed pursuant to**
16 **the provisions of ORS 305.265 (12) and 314.407 (1), the department may issue a notice of li-**
17 **ability to any officer, employee or member of the qualified heavy equipment provider within**
18 **three years from the time of assessment. Within 30 days from the date the notice of liability**
19 **is mailed to the officer, employee or member, the officer, employee or member shall pay the**
20 **assessment, plus penalties and interest, or advise the department in writing of objections to**
21 **the liability and, if desired, request a conference. Any conference shall be governed by the**
22 **provisions of ORS 305.265 pertaining to a conference requested from a notice of deficiency.**

23 **(b) After a conference or, if no conference is requested, a determination of the issues**
24 **considering the written objections, the department shall mail the officer, employee or mem-**
25 **ber a conference letter affirming, canceling or adjusting the notice of liability. Within 90 days**
26 **from the date the conference letter is mailed to the officer, employee or member, the officer,**
27 **employee or member shall pay the assessment, plus penalties and interest, or appeal to the**
28 **tax court in the manner provided for an appeal from a notice of assessment.**

29 **(c) If neither payment nor written objection to the notice of liability is received by the**

NOTE: Matter in **boldfaced** type in an amended section is new; matter *[italic and bracketed]* is existing law to be omitted. New sections are in **boldfaced** type.

1 department within 30 days after the notice of liability has been mailed, the notice of liability
2 becomes final. In this event, the officer, employee or member may appeal the notice of li-
3 ability to the tax court within 90 days after it became final in the manner provided for an
4 appeal from a notice of assessment.

5 (4)(a) In the case of a failure to file a return on the due date, governed by the provisions
6 of ORS 305.265 (10) and 314.400, the department, in addition to the provisions of ORS 305.265
7 (10) and 314.400, may send notices of determination and assessment to any officer, employee
8 or member any time within three years after the assessment. The time of assessment
9 against the officer, employee or member shall be 30 days after the date the notice of deter-
10 mination and assessment is mailed. Within 30 days from the date the notice of determination
11 and assessment is mailed to the officer, employee or member, the officer, employee or
12 member shall pay the assessment, plus penalties and interest, or advise the department in
13 writing of objections to the assessment and, if desired, request a conference. Any conference
14 shall be governed by the provisions of ORS 305.265 pertaining to a conference requested from
15 a notice of deficiency.

16 (b) After a conference or, if no conference is requested, a determination of the issues
17 considering the written objections, the department shall mail the officer, employee or mem-
18 ber a conference letter affirming, canceling or adjusting the notice of determination and as-
19 sessment. Within 90 days from the date the conference letter is mailed to the officer,
20 employee or member, the officer, employee or member shall pay the assessment, plus pen-
21 alties and interest, or appeal in the manner provided for an appeal from a notice of assess-
22 ment.

23 (c) If neither payment nor written objection to the notice of determination and assess-
24 ment is received by the department within 30 days after the notice of determination and as-
25 sessment has been mailed, the notice of determination and assessment becomes final. In this
26 event, the officer, employee or member may appeal the notice of determination and assess-
27 ment to the tax court within 90 days after it became final in the manner provided for an
28 appeal from a notice of assessment.

29 (5)(a) More than one officer, employee or member of a qualified heavy equipment provider
30 may be held jointly and severally liable for payment of taxes.

31 (b) Notwithstanding the confidentiality provisions of ORS 307.885, if more than one offi-
32 cer, employee or member of a qualified heavy equipment provider may be held jointly and
33 severally liable for payment of taxes, the department may require any or all of the officers,
34 employees or members who may be held liable to appear before the department for a joint
35 determination of liability. The department shall notify each officer, employee or member of
36 the time and place set for the determination of liability.

37 (c) Each person notified of a joint determination under this subsection shall appear and
38 present any information as is necessary to establish that person's liability or nonliability for
39 payment of taxes to the department. If any person notified fails to appear, the department
40 shall make its determination on the basis of all the information and evidence presented. The
41 department's determination shall be binding on all persons notified and required to appear
42 under this subsection.

43 (d)(A) If an appeal is taken to the Oregon Tax Court pursuant to ORS 305.404 to 305.560
44 by any person determined to be liable for unpaid taxes under this subsection, each person
45 required to appear before the department under this subsection shall be impleaded by the

1 **plaintiff. The department may implead any officer, employee or member who may be held**
 2 **jointly and severally liable for the payment of taxes. Each person impleaded under this par-**
 3 **agraph shall be made a party to the action before the tax court and shall make available to**
 4 **the tax court any information as was presented before the department, as well as any other**
 5 **information as may be presented to the court.**

6 **(B) The court may determine that one or more persons impleaded under this paragraph**
 7 **are liable for unpaid taxes without regard to any earlier determination by the department**
 8 **that an impleaded person was not liable for unpaid taxes.**

9 **(C) If any person required to appear before the court under this subsection fails or re-**
 10 **fuses to appear or bring such information in part or in whole, or is outside the jurisdiction**
 11 **of the tax court, the court shall make its determination on the basis of all the evidence in-**
 12 **troduced. All such evidence shall constitute a public record and shall be available to the**
 13 **parties and the court notwithstanding ORS 314.835, 314.840 or 314.991. The determination of**
 14 **the tax court shall be binding on all persons made parties to the action under this sub-**
 15 **section.**

16 **(e) This section may not be construed to preclude a determination by the department or**
 17 **the Oregon Tax Court that more than one officer, employee or member are jointly and se-**
 18 **verally liable for unpaid taxes.**

19 **SECTION 2.** ORS 320.325 is amended to read:

20 320.325. (1) Every transient lodging tax collector is deemed to hold the amount of state transient
 21 lodging taxes collected in trust for the State of Oregon and for payment to the Department of Re-
 22 venue in the manner and at the time provided under ORS 320.315.

23 (2) At any time that the transient lodging tax collector fails to remit any amount of state tran-
 24 sient lodging taxes deemed to be held in trust for the State of Oregon, the department may enforce
 25 collection by the issuance of a distraint warrant for the collection of the delinquent amount and all
 26 penalties, interest and collection charges accrued on the delinquent amount. The warrant shall be
 27 issued, docketed and proceeded upon in the same manner and shall have the same force and effect
 28 as warrants for the collection of delinquent income taxes.

29 **(3)(a) In the case of a transient lodging tax collector that is assessed pursuant to the**
 30 **provisions of ORS 305.265 (12) and 314.407 (1), the department may issue a notice of liability**
 31 **to any officer, employee or member of the transient lodging tax collector within three years**
 32 **from the time of assessment. Within 30 days from the date the notice of liability is mailed**
 33 **to the officer, employee or member, the officer, employee or member shall pay the assess-**
 34 **ment, plus penalties and interest, or advise the department in writing of objections to the**
 35 **liability and, if desired, request a conference. Any conference shall be governed by the pro-**
 36 **visions of ORS 305.265 pertaining to a conference requested from a notice of deficiency.**

37 **(b) After a conference or, if no conference is requested, a determination of the issues**
 38 **considering the written objections, the department shall mail the officer, employee or mem-**
 39 **ber a conference letter affirming, canceling or adjusting the notice of liability. Within 90 days**
 40 **from the date the conference letter is mailed to the officer, employee or member, the officer,**
 41 **employee or member shall pay the assessment, plus penalties and interest, or appeal to the**
 42 **tax court in the manner provided for an appeal from a notice of assessment.**

43 **(c) If neither payment nor written objection to the notice of liability is received by the**
 44 **department within 30 days after the notice of liability has been mailed, the notice of liability**
 45 **becomes final. In this event, the officer, employee or member may appeal the notice of li-**

1 ability to the tax court within 90 days after it became final in the manner provided for an
2 appeal from a notice of assessment.

3 (4)(a) In the case of a failure to file a return on the due date, governed by the provisions
4 of ORS 305.265 (10) and 314.400, the department, in addition to the provisions of ORS 305.265
5 (10) and 314.400, may send notices of determination and assessment to any officer, employee
6 or member any time within three years after the assessment. The time of assessment
7 against the officer, employee or member shall be 30 days after the date the notice of deter-
8 mination and assessment is mailed. Within 30 days from the date the notice of determination
9 and assessment is mailed to the officer, employee or member, the officer, employee or
10 member shall pay the assessment, plus penalties and interest, or advise the department in
11 writing of objections to the assessment and, if desired, request a conference. Any conference
12 shall be governed by the provisions of ORS 305.265 pertaining to a conference requested from
13 a notice of deficiency.

14 (b) After a conference or, if no conference is requested, a determination of the issues
15 considering the written objections, the department shall mail the officer, employee or mem-
16 ber a conference letter affirming, canceling or adjusting the notice of determination and as-
17 sessment. Within 90 days from the date the conference letter is mailed to the officer,
18 employee or member, the officer, employee or member shall pay the assessment, plus pen-
19 alties and interest, or appeal in the manner provided for an appeal from a notice of assess-
20 ment.

21 (c) If neither payment nor written objection to the notice of determination and assess-
22 ment is received by the department within 30 days after the notice of determination and as-
23 sessment has been mailed, the notice of determination and assessment becomes final. In this
24 event, the officer, employee or member may appeal the notice of determination and assess-
25 ment to the tax court within 90 days after it became final in the manner provided for an
26 appeal from a notice of assessment.

27 [(3)] (5)(a) Notwithstanding ORS 320.305, if the transient lodging is owned by more than one
28 person, each and every owner, **officer, employee or member** may be held jointly and severally li-
29 able for any tax imposed under ORS 320.305 with respect to a transient lodging transaction.

30 (b) Notwithstanding the confidentiality provisions of ORS 320.330, if more than one offi-
31 cer, employee or member of a transient lodging tax collector may be held jointly and se-
32 verally liable for payment of taxes, the department may require any or all of the officers,
33 employees or members who may be held liable to appear before the department for a joint
34 determination of liability. The department shall notify each officer, employee or member of
35 the time and place set for the determination of liability.

36 (c) Each person notified of a joint determination under this subsection shall appear and
37 present any information as is necessary to establish that person's liability or nonliability for
38 payment of taxes to the department. If any person notified fails to appear, the department
39 shall make its determination on the basis of all the information and evidence presented. The
40 department's determination shall be binding on all persons notified and required to appear
41 under this subsection.

42 (d)(A) If an appeal is taken to the Oregon Tax Court pursuant to ORS 305.404 to 305.560
43 by any person determined to be liable for unpaid taxes under this subsection, each person
44 required to appear before the department under this subsection shall be impleaded by the
45 plaintiff. The department may implead any officer, employee or member who may be held

1 jointly and severally liable for the payment of taxes. Each person impleaded under this par-
 2 agraph shall be made a party to the action before the tax court and shall make available to
 3 the tax court any information as was presented before the department, as well as any other
 4 information as may be presented to the court.

5 (B) The court may determine that one or more persons impleaded under this paragraph
 6 are liable for unpaid taxes without regard to any earlier determination by the department
 7 that an impleaded person was not liable for unpaid taxes.

8 (C) If any person required to appear before the court under this subsection fails or re-
 9 fuses to appear or bring such information in part or in whole, or is outside the jurisdiction
 10 of the tax court, the court shall make its determination on the basis of all the evidence in-
 11 troduced. All such evidence shall constitute a public record and shall be available to the
 12 parties and the court notwithstanding ORS 314.835, 314.840 or 314.991. The determination of
 13 the tax court shall be binding on all persons made parties to the action under this sub-
 14 section.

15 (e) This section may not be construed to preclude a determination by the department or
 16 the Oregon Tax Court that more than one officer, employee or member are jointly and se-
 17 verally liable for unpaid taxes.

18 **SECTION 3.** ORS 403.225 is amended to read:

19 403.225. (1) Every provider or seller required to collect the tax imposed by ORS 403.200 to
 20 403.230 is deemed to hold the same in trust for the State of Oregon and for the payment thereof to
 21 the Department of Revenue in the manner and at the time provided by ORS 403.215.

22 (2) If the provider or seller required to collect the tax fails to remit any amount deemed to be
 23 held in trust for the State of Oregon or if the consumer or subscriber fails to pay the tax, the de-
 24 partment may enforce collection by the issuance of a distraint warrant for the collection of the de-
 25 linquent amount and all penalties, interest and collection charges accrued thereon. The warrant is
 26 issued and proceeded upon in the same manner and has the same force and effect as is prescribed
 27 with respect to warrants for the collection of delinquent income taxes.

28 (3)(a) In the case of a provider or seller that is assessed pursuant to the provisions of
 29 ORS 305.265 (12) and 314.407 (1), the department may issue a notice of liability to any officer,
 30 employee or member of the provider or seller within three years from the time of assess-
 31 ment. Within 30 days from the date the notice of liability is mailed to the officer, employee
 32 or member, the officer, employee or member shall pay the assessment, plus penalties and
 33 interest, or advise the department in writing of objections to the liability and, if desired, re-
 34 quest a conference. Any conference shall be governed by the provisions of ORS 305.265 per-
 35 taining to a conference requested from a notice of deficiency.

36 (b) After a conference or, if no conference is requested, a determination of the issues
 37 considering the written objections, the department shall mail the officer, employee or mem-
 38 ber a conference letter affirming, canceling or adjusting the notice of liability. Within 90 days
 39 from the date the conference letter is mailed to the officer, employee or member, the officer,
 40 employee or member shall pay the assessment, plus penalties and interest, or appeal to the
 41 tax court in the manner provided for an appeal from a notice of assessment.

42 (c) If neither payment nor written objection to the notice of liability is received by the
 43 department within 30 days after the notice of liability has been mailed, the notice of liability
 44 becomes final. In this event, the officer, employee or member may appeal the notice of li-
 45 ability to the tax court within 90 days after it became final in the manner provided for an

1 appeal from a notice of assessment.

2 (4)(a) In the case of a failure to file a return on the due date, governed by the provisions
3 of ORS 305.265 (10) and 314.400, the department, in addition to the provisions of ORS 305.265
4 (10) and 314.400, may send notices of determination and assessment to any officer, employee
5 or member any time within three years after the assessment. The time of assessment
6 against the officer, employee or member shall be 30 days after the date the notice of deter-
7 mination and assessment is mailed. Within 30 days from the date the notice of determination
8 and assessment is mailed to the officer, employee or member, the officer, employee or
9 member shall pay the assessment, plus penalties and interest, or advise the department in
10 writing of objections to the assessment and, if desired, request a conference. Any conference
11 shall be governed by the provisions of ORS 305.265 pertaining to a conference requested from
12 a notice of deficiency.

13 (b) After a conference or, if no conference is requested, a determination of the issues
14 considering the written objections, the department shall mail the officer, employee or mem-
15 ber a conference letter affirming, canceling or adjusting the notice of determination and as-
16 sessment. Within 90 days from the date the conference letter is mailed to the officer,
17 employee or member, the officer, employee or member shall pay the assessment, plus pen-
18 alties and interest, or appeal in the manner provided for an appeal from a notice of assess-
19 ment.

20 (c) If neither payment nor written objection to the notice of determination and assess-
21 ment is received by the department within 30 days after the notice of determination and as-
22 sessment has been mailed, the notice of determination and assessment becomes final. In this
23 event, the officer, employee or member may appeal the notice of determination and assess-
24 ment to the tax court within 90 days after it became final in the manner provided for an
25 appeal from a notice of assessment.

26 (5)(a) More than one officer, employee or member of a provider or seller may be held
27 jointly and severally liable for payment of taxes.

28 (b) Notwithstanding the provisions of ORS 314.835, 314.840 or 314.991, if more than one
29 officer, employee or member of a provider or seller may be held jointly and severally liable
30 for payment of taxes, the department may require any or all of the officers, employees or
31 members who may be held liable to appear before the department for a joint determination
32 of liability. The department shall notify each officer, employee or member of the time and
33 place set for the determination of liability.

34 (c) Each person notified of a joint determination under this subsection shall appear and
35 present any information as is necessary to establish that person's liability or nonliability for
36 payment of taxes to the department. If any person notified fails to appear, the department
37 shall make its determination on the basis of all the information and evidence presented. The
38 department's determination shall be binding on all persons notified and required to appear
39 under this subsection.

40 (d)(A) If an appeal is taken to the Oregon Tax Court pursuant to ORS 305.404 to 305.560
41 by any person determined to be liable for unpaid taxes under this subsection, each person
42 required to appear before the department under this subsection shall be impleaded by the
43 plaintiff. The department may implead any officer, employee or member who may be held
44 jointly and severally liable for the payment of taxes. Each person impleaded under this par-
45 agraph shall be made a party to the action before the tax court and shall make available to

1 the tax court any information as was presented before the department, as well as any other
 2 information as may be presented to the court.

3 (B) The court may determine that one or more persons impleaded under this paragraph
 4 are liable for unpaid taxes without regard to any earlier determination by the department
 5 that an impleaded person was not liable for unpaid taxes.

6 (C) If any person required to appear before the court under this subsection fails or re-
 7 fuses to appear or bring such information in part or in whole, or is outside the jurisdiction
 8 of the tax court, the court shall make its determination on the basis of all the evidence in-
 9 troduced. All such evidence shall constitute a public record and shall be available to the
 10 parties and the court notwithstanding ORS 314.835, 314.840 or 314.991. The determination of
 11 the tax court shall be binding on all persons made parties to the action under this sub-
 12 section.

13 (e) This section may not be construed to preclude a determination by the department or
 14 the Oregon Tax Court that more than one officer, employee or member are jointly and se-
 15 verally liable for unpaid taxes.

16 SECTION 4. Section 5 of this 2021 Act is added to and made a part of ORS 465.101 to
 17 465.131.

18 SECTION 5. (1) Every seller of a petroleum product withdrawn from a bulk facility re-
 19 quired to collect the fee imposed by ORS 465.101 to 465.131 is deemed to hold the same in
 20 trust for the State of Oregon and for the payment thereof to the Department of Revenue in
 21 the manner and at the time provided by ORS 465.104.

22 (2) If the seller fails to remit any amount of the fee deemed to be held in trust for the
 23 State of Oregon, the department may enforce collection by the issuance of a distraint war-
 24 rant for the collection of the delinquent amount and all penalties, interest and collection
 25 charges accrued on the delinquent amount. The warrant shall be issued, docketed and pro-
 26 ceeded upon in the same manner and shall have the same force and effect as warrants for
 27 the collection of delinquent income taxes.

28 (3)(a) In the case of a seller that is assessed pursuant to the provisions of ORS 305.265
 29 (12) and 314.407 (1), the department may issue a notice of liability to any officer, employee
 30 or member of the seller within three years from the time of assessment. Within 30 days
 31 from the date the notice of liability is mailed to the officer, employee or member, the officer,
 32 employee or member shall pay the assessment, plus penalties and interest, or advise the
 33 department in writing of objections to the liability and, if desired, request a conference. Any
 34 conference shall be governed by the provisions of ORS 305.265 pertaining to a conference
 35 requested from a notice of deficiency.

36 (b) After a conference or, if no conference is requested, a determination of the issues
 37 considering the written objections, the department shall mail the officer, employee or mem-
 38 ber a conference letter affirming, canceling or adjusting the notice of liability. Within 90 days
 39 from the date the conference letter is mailed to the officer, employee or member, the officer,
 40 employee or member shall pay the assessment, plus penalties and interest, or appeal to the
 41 tax court in the manner provided for an appeal from a notice of assessment.

42 (c) If neither payment nor written objection to the notice of liability is received by the
 43 department within 30 days after the notice of liability has been mailed, the notice of liability
 44 becomes final. In this event, the officer, employee or member may appeal the notice of li-
 45 ability to the tax court within 90 days after it became final in the manner provided for an

1 appeal from a notice of assessment.

2 (4)(a) In the case of a failure to remit payment on the due date, the department may send
3 notices of determination and assessment to any officer, employee or member any time within
4 three years after the assessment. The time of assessment against the officer, employee or
5 member shall be 30 days after the date the notice of determination and assessment is mailed.
6 Within 30 days from the date the notice of determination and assessment is mailed to the
7 officer, employee or member, the officer, employee or member shall pay the assessment, plus
8 penalties and interest, or advise the department in writing of objections to the assessment
9 and, if desired, request a conference. Any conference shall be governed by the provisions of
10 ORS 305.265 pertaining to a conference requested from a notice of deficiency.

11 (b) After a conference or, if no conference is requested, a determination of the issues
12 considering the written objections, the department shall mail the officer, employee or mem-
13 ber a conference letter affirming, canceling or adjusting the notice of determination and as-
14 sessment. Within 90 days from the date the conference letter is mailed to the officer,
15 employee or member, the officer, employee or member shall pay the assessment, plus pen-
16 alties and interest, or appeal in the manner provided for an appeal from a notice of assess-
17 ment.

18 (c) If neither payment nor written objection to the notice of determination and assess-
19 ment is received by the department within 30 days after the notice of determination and as-
20 sessment has been mailed, the notice of determination and assessment becomes final. In this
21 event, the officer, employee or member may appeal the notice of determination and assess-
22 ment to the tax court within 90 days after it became final in the manner provided for an
23 appeal from a notice of assessment.

24 (5)(a) More than one officer, employee or member of a seller may be held jointly and se-
25 verally liable for payment of fees.

26 (b) Notwithstanding the provisions of ORS 314.835, 314.840 or 314.991, if more than one
27 officer, employee or member of a seller may be held jointly and severally liable for payment
28 of fees, the department may require any or all of the officers, employees or members who
29 may be held liable to appear before the department for a joint determination of liability. The
30 department shall notify each officer, employee or member of the time and place set for the
31 determination of liability.

32 (c) Each person notified of a joint determination under this subsection shall appear and
33 present any information as is necessary to establish that person's liability or nonliability for
34 remitting payment of fees to the department. If any person notified fails to appear, the de-
35 partment shall make its determination on the basis of all the information and evidence pre-
36 sented. The department's determination shall be binding on all persons notified and required
37 to appear under this subsection.

38 (d)(A) If an appeal is taken to the Oregon Tax Court pursuant to ORS 305.404 to 305.560
39 by any person determined to be liable for unremitted fees under this subsection, each person
40 required to appear before the department under this subsection shall be impleaded by the
41 plaintiff. The department may implead any officer, employee or member who may be held
42 jointly and severally liable for the remitting payment of fees. Each person impleaded under
43 this paragraph shall be made a party to the action before the tax court and shall make
44 available to the tax court any information as was presented before the department, as well
45 as any other information as may be presented to the court.

1 **(B) The court may determine that one or more persons impleaded under this paragraph**
2 **are liable for unpaid fees without regard to any earlier determination by the department that**
3 **an impleaded person was not liable for unpaid fees.**

4 **(C) If any person required to appear before the court under this subsection fails or re-**
5 **fuses to appear or bring such information in part or in whole, or is outside the jurisdiction**
6 **of the tax court, the court shall make its determination on the basis of all the evidence in-**
7 **troduced. All such evidence shall constitute a public record and shall be available to the**
8 **parties and the court notwithstanding ORS 314.835, 314.840 or 314.991. The determination of**
9 **the tax court shall be binding on all persons made parties to the action under this sub-**
10 **section.**

11 **(e) This section may not be construed to preclude a determination by the department or**
12 **the Oregon Tax Court that more than one officer, employee or member are jointly and se-**
13 **verally liable for unremitted fees.**

14 **SECTION 6.** **Section 5 of this 2021 Act and the amendments to ORS 307.883, 320.325 and**
15 **403.225 by sections 1 to 3 of this 2021 Act apply to amounts due as of January 1, 2022.**

16 **SECTION 7.** **This 2021 Act takes effect on the 91st day after the date on which the 2021**
17 **regular session of the Eighty-first Legislative Assembly adjourns sine die.**

18