

Requested by Representative MARSH

**PROPOSED AMENDMENTS TO  
HOUSE BILL 2574**

1 On page 1 of the printed bill, line 4, after “226.410,” insert “307.150,”.

2 On page 26, delete lines 20 through 31 and insert:

3 **“SECTION 32.** ORS 307.150 is amended to read:

4 “307.150. (1) Notwithstanding ORS 307.022, upon compliance with ORS  
5 307.162, the following property is exempt from taxation:

6 “(a) Burial grounds, tombs and rights of burial, and lands and buildings  
7 on the land, not exceeding 30 acres, used for the sole purpose of a crematory  
8 [*and burial place to incinerate remains*] **or alternative disposition facility,**  
9 **as defined in ORS 97.010, and for burial of incinerated or reduced re-**  
10 **mains.**

11 “(b) Lands used or held exclusively for cemetery purposes, not exceeding  
12 600 acres.

13 “(c) Burial lots or space for burial of [*incinerate remains*] **incinerated**  
14 **or reduced remains** in buildings or grounds used or held exclusively for  
15 burial purposes.

16 “(d) Buildings on land described in paragraph (a) or (b) of this subsection  
17 that are used to store machinery or equipment used exclusively for mainte-  
18 nance of burial grounds.

19 “(e) Personal property used exclusively for cemetery, [*or*] crematory **or**  
20 **alternative disposition facility** purposes.

21 “(2) The statement required under ORS 307.162 shall be filed by the owner

1 of the property described in subsection (1) of this section.

2 “(3) Any property exclusively occupied and used as a family burial ground  
3 is exempt from ad valorem taxation.

4 **“SECTION 33. (1) The amendments to ORS 97.010, 97.130, 97.145,**  
5 **97.150, 97.153, 97.170, 97.200, 97.220, 97.510, 97.660, 97.665, 97.670, 97.675,**  
6 **97.680, 97.720, 97.972, 146.121, 147.005, 226.410, 307.150, 409.742, 413.195,**  
7 **432.005, 692.010, 692.025, 692.040, 692.148, 692.275, 692.405 and 801.288 by**  
8 **sections 1 to 32 of this 2021 Act become operative on July 1, 2022.**

9 **“(2) The State Mortuary and Cemetery Board may take any action**  
10 **before the operative date specified in subsection (1) of this section that**  
11 **is necessary for the board to exercise, on and after the operative date**  
12 **specified in subsection (1) of this section, all of the duties, functions**  
13 **and powers conferred on the board by the amendments to ORS 692.010,**  
14 **692.025, 692.040, 692.148, 692.275 and 692.405 by sections 19 to 24 of this**  
15 **2021 Act.**

16 **“SECTION 34. The unit captions used in this 2021 Act are provided**  
17 **only for the convenience of the reader and do not become part of the**  
18 **statutory law of this state or express any legislative intent in the**  
19 **enactment of this 2021 Act.”.**

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