

Requested by Representative NATHANSON

**PROPOSED AMENDMENTS TO
A-ENGROSSED HOUSE BILL 2343**

1 On page 1 of the printed A-engrossed bill, delete lines 5 through 22 and
2 delete pages 2 and 3 and insert:

3 **“SECTION 1. Sections 2 to 4 of this 2021 Act are added to and made
4 a part of ORS 285C.050 to 285C.250.**

5 **“SECTION 2. (1)(a) Notwithstanding ORS 285C.203 (1)(a), the gov-
6 erning body of a sponsor may adopt a resolution to suspend, as pro-
7 vided in ORS 285C.203, the obligation of a qualified business firm to
8 meet the employment requirements of ORS 285C.200 if the reduced
9 employment or financial distress of the firm is a result of the
10 COVID-19 pandemic for which the Governor declared a state of emer-
11 gency on March 8, 2020.**

12 **“(b) A resolution may be adopted pursuant to this subsection under
13 any procedures or authority permitted under state and local law ap-
14 plicable in a declared public health emergency.**

15 **“(c) A resolution adopted pursuant to this subsection must set forth
16 criteria for establishing that the COVID-19 pandemic prevented the
17 qualified business firm from meeting the employment requirements
18 of ORS 285C.200, including:**

19 **“(A) Compliance with mandatory public health safety measures or
20 closures;**

21 **“(B) Mandatory limitations on facility capacity;**

1 **“(C) A decrease in receipts;**
2 **“(D) A reduction in sales;**
3 **“(E) Disruption of the firm’s access to markets or supply chains;**

4 **or**

5 **“(F) Other factors attributable to the COVID-19 pandemic.**

6 **“(d) A resolution adopted pursuant to this subsection is not subject**
7 **to the alternative deadline in ORS 285C.203 (3)(a)(B).**

8 **“(2)(a) The resolution described in subsection (1) of this section is**
9 **not effective unless adopted by the governing body of the enterprise**
10 **zone on or before the later of June 30 immediately preceding the**
11 **property tax year for which suspension is sought or 45 days following**
12 **the effective date of this 2021 Act.**

13 **“(b) The resolution may provide that the suspension applies to ei-**
14 **ther or both of the property tax years beginning on July 1, 2021, and**
15 **July 1, 2022.**

16 **“(3) A resolution for suspension adopted pursuant to this section**
17 **has the following effects:**

18 **“(a) Tolling the deadline for claiming exemption for additional**
19 **property under ORS 285C.225 (3)(b) until after the period of suspension**
20 **has ended, if so provided in the resolution.**

21 **“(b) Converting the denial under ORS 285C.175 of an exemption on**
22 **qualified property that would otherwise have begun on July 1, 2021,**
23 **into a one-year period of suspension beginning on that date.**

24 **“(4) Any curtailment of operations that is permitted under a resol-**
25 **ution adopted pursuant to this section is not subject to ORS 285C.240**
26 **(1)(b).**

27 **“SECTION 3. (1) The qualified property of an authorized business**
28 **firm may be granted an exemption, or continuation of an exemption,**
29 **under ORS 285C.175 notwithstanding the fact that the firm does not**
30 **meet the qualifications under ORS 285C.200 (1)(c), (d) or (e) or (2) if the**

1 failure of the firm to meet the qualifications is a result of the
2 COVID-19 pandemic for which the Governor declared a state of emer-
3 gency on March 8, 2020, and:

4 “(a) The governing body of the sponsor adopts a resolution, on or
5 before the later of June 30 immediately preceding the property tax
6 year for which exemption is sought or 45 days following the effective
7 date of this 2021 Act, that sets forth:

8 “(A) Procedures for allowing the sponsor to grant the exemption;

9 “(B) Standards for establishing a minimum number of employees
10 of an authorized business firm; and

11 “(C) Criteria for establishing that the COVID-19 pandemic prevented
12 the authorized business firm from meeting the qualifications under
13 ORS 285C.200 (1)(c), (d) or (e) or (2), including:

14 “(i) Compliance with mandatory public health safety measures or
15 closures;

16 “(ii) Mandatory limitations on facility capacity;

17 “(iii) A decrease in receipts;

18 “(iv) A reduction in sales;

19 “(v) Disruption of the firm’s access to markets or supply chains;
20 or

21 “(vi) Other factors attributable to the COVID-19 pandemic;

22 “(b) A copy of the resolution is provided to the county assessor, the
23 Department of Revenue and the Oregon Business Development De-
24 partment within 30 days following the adoption of the resolution;

25 “(c) Within 30 days following the date on which the sponsor grants
26 the exemption, the sponsor provides the county assessor with written
27 notice that the exemption has been granted; and

28 “(d) The authorized business firm satisfies the requirements estab-
29 lished under the resolution adopted pursuant to this subsection and
30 any otherwise applicable requirements under ORS 285C.050 to 285C.250,

1 including, but not limited to, filing a claim that contains employment
2 data for purposes of ORS 285C.220.

3 “(2) A resolution may be adopted pursuant to subsection (1) of this
4 section under any procedures or authority permitted under state and
5 local law applicable in a declared public health emergency.

6 “(3) A resolution adopted pursuant to subsection (1) of this section
7 may grant an exemption, or continuation of an exemption, for prop-
8 erty tax years beginning on or after July 1, 2021, and before July 1,
9 2023.

10 “(4) Failure of an authorized business firm to meet any requirement
11 adopted pursuant to subsection (1) of this section shall be subject to
12 the notice requirements and disqualification of the authorized business
13 firm’s qualified property under ORS 285C.240, unless the firm satisfies
14 the requirements of ORS 285C.200 without the exceptions allowed un-
15 der subsection (1) of this section.

16 “(5) Any curtailment of operations that is permitted under a resol-
17 ution adopted pursuant to this section is not subject to ORS 285C.240
18 (1)(b).

19 “(6) A county assessor is not obligated to verify compliance of an
20 authorized business firm with any requirement imposed on the firm
21 by a sponsor pursuant to this section.

22 “(7) The governing body of a sponsor that adopts a resolution pur-
23 suant to subsection (1) of this section shall submit a written report to
24 the Oregon Business Development Department detailing the imple-
25 mentation of the resolution.

26 **“SECTION 4. (1) This section applies to:**

27 **“(a) A qualified business firm to which a resolution to suspend**
28 **adopted pursuant to section 2 of this 2021 Act applies; and**

29 **“(b) An authorized business firm whose qualified property is exempt**
30 **under a resolution adopted pursuant to section 3 of this 2021 Act.**

1 “(2)(a) Notwithstanding ORS 285C.240 (6)(b), the sponsor that
2 adopted the applicable resolution and that collected from the business
3 firm under ORS 285C.240 (6)(a) an amount equal to the property taxes
4 for qualified property of the business firm that would otherwise have
5 been due for the property tax years beginning on July 1, 2021, or July
6 1, 2022, may refund to the business firm, without interest, all or any
7 part of the amount so collected.

8 “(b) The notice given by the business firm to the county assessor
9 under ORS 285C.240 (1) with respect to paragraph (a) of this subsection
10 shall not count as the first notice given by the business firm for pur-
11 poses of ORS 285C.240 (6)(c).

12 “SECTION 5. Sections 2 and 3 of this 2021 Act are repealed on the
13 date that is one year following the date on which the declaration of a
14 state of emergency issued by the Governor on March 8, 2020, and any
15 extension of the declaration, is no longer in effect.

16 “SECTION 6. This 2021 Act takes effect on the 91st day after the
17 date on which the 2021 regular session of the Eighty-first Legislative
18 Assembly adjourns sine die.”

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