

Background

Based on a 2014 Oregon Supreme Court decision defining “data transmission services” in the context of ORS 308.505, the statute defining terms for central assessment, the Department of Revenue will bring local radio and television broadcasters into Central Assessment, starting with the tax year beginning July 1, 2021.

House Bill 2331

The bill would add to the ORS 308.505 definition of “communication” to say that it “does not include over-the-air broadcasting.” The Department of Revenue believes the term “over-the-air broadcasting” is not intended to include cable, satellite, nor fixed-line or wireless telephone services. However, the bill does not address this question.

Recommendation

Amend the bill to specify that over-the-air broadcasting” means “a television or radio broadcaster that transmits primarily programming via electronic signals to an audience receiving the signals via antennas.”

Agency Contact

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