

### Background

If a local government places a local option tax measure on the ballot in a September election, that local government can adopt an ordinance or resolution to amend its budget for that year and impose the new tax. In 2021, [HB 3291](#), which allowed mail-in ballots to be accepted if postmarked by the election date, changed the date of fall elections from September to August. Inadvertently, HB 3291 failed to make the corresponding change in ORS 294.476.

### Effects

With local budget law referring to September elections, and election law referring to August elections, local governments are not now able to amend their budgets and impose taxes resulting from elections occurring in the first quarter of the fiscal year.

Local governments that adopt local option taxes in the fall must wait until the next fiscal year to impose the taxes. Correcting the remaining discrepancy in ORS 294.476, by changing the word “September” to “August,” would resolve the problem.

### Agency Contact

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