

**HB 2073 STAFF MEASURE SUMMARY**

**House Committee On Revenue**

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**Prepared By:** Chris Allanach, Legislative Revenue Officer

**Meeting Dates:** 1/23

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**WHAT THE MEASURE DOES:**

Each long session Legislative Counsel drafts a bill that makes various technical corrections to statute. HB 2073 is that bill for the 2025 Session. It repeals an obsolete law (ORS 309.310) which defines "department" to mean "the Department of Revenue". Improves the syntax and the order of the subsections in ORS 311.165. Deletes references to repealed statutes. Repeals tax credits that have sunset. Updates a series reference in ORS 319.420. Repeals ORS 319.430. Clarifies to whom the amusement device tax is appropriated. For local transient lodging taxes (ORS 320.345 to 320.365), adds statutes to the appropriate series. Takes effect on the 91st day following adjournment sine die.

**ISSUES DISCUSSED:**

**EFFECT OF AMENDMENT:**

No amendment.

**BACKGROUND:**