

HOUSE AMENDMENTS TO HOUSE BILL 2351

By COMMITTEE ON ECONOMIC DEVELOPMENT, SMALL BUSINESS, AND TRADE

March 20

1 On page 10 of the printed bill, delete lines 34 through 36 and insert:

2 “(7) Upon request, assist the Oregon Business Development Department in resolving discrepan-
3 cies in exempt-property data in the written report submitted to the Department of Revenue by
4 county assessors under ORS 285C.130 as it relates to the property tax account of state-appraised
5 industrial property. Discrepancies may include but are not limited to changes from prior reports in
6 the existence of an exemption in any property tax year or a substantial change in the amount of
7 exempt value. Assistance shall be limited to technical expertise and existing information and shall
8 not require reappraisal of the property tax account by the Department of Revenue.”

9 On page 14, line 1, delete “(2)(a)” and insert “(3)(a)”.

10 On page 18, after line 30, insert:

11 “**SECTION 13. (1) For purposes of ORS 308.290 (7)(d)(C) and the sharing of information**
12 **to enhance the Oregon Business Development Department’s ability to track and report on**
13 **business firms and their general property under property tax incentive programs, the Di-**
14 **rector of the Department of Revenue and the Director of the Oregon Business Development**
15 **Department shall enter into an interagency agreement within 90 days following the effective**
16 **date of this 2025 Act.**

17 “(2) The terms of the agreement may include but are not limited to:

18 “(a) The nature and frequency of requests for information;

19 “(b) Secure transmittal of information;

20 “(c) The Oregon Business Development Department’s responsibility for the security of
21 taxpayer information; and

22 “(d) Similar matters and contingencies.

23 “(3) At the discretion of the parties, the agreement may also address cooperation on
24 other elements of the amendments to ORS 192.355, 285C.105, 285C.125, 285C.130, 285C.145,
25 285C.409, 285C.415, 285C.420, 285C.615, 285C.635 and 308.290 by sections 1 to 9, 11 and 12 of this
26 2025 Act and on plans to improve the quality and consistency of methods for estimating the
27 tax effects for property generally subject to exemption.

28 “**SECTION 14. Section 13 of this 2025 Act is repealed on January 2, 2027.**”

29 In line 31, delete “13” and insert “15”.
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