

Requested by Representative NGUYEN D

**PROPOSED AMENDMENTS TO
HOUSE BILL 2351**

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
3 in resolving discrepancies in exempt-property data in the written report
4 submitted to the Department of Revenue by county assessors under ORS
5 285C.130 as it relates to the property tax account of state-appraised indus-
6 trial property. Discrepancies may include but are not limited to changes from
7 prior reports in the existence of an exemption in any property tax year or
8 a substantial change in the amount of exempt value. Assistance shall be
9 limited to technical expertise and existing information and shall not require
10 reappraisal of the property tax account by the Department of Revenue.”.

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

12 On page 18, after line 30, insert:

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

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

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

2 “(b) Secure transmittal of information;

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

5 “(d) Similar matters and contingencies.

6 “(3) At the discretion of the parties, the agreement may also ad-
7 dress cooperation on other elements of the amendments to ORS
8 192.355, 285C.105, 285C.125, 285C.130, 285C.145, 285C.409, 285C.415,
9 285C.420, 285C.615, 285C.635 and 308.290 by sections 1 to 9, 11 and 12 of
10 this 2025 Act and on plans to improve the quality and consistency of
11 methods for estimating the tax effects for property generally subject
12 to exemption.

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 Section 13 of this 2025 Act is repealed on January 2,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

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

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