

2023 REGULAR SESSION LEGISLATIVE SUMMARY



August 2023

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Land Recognition

We would like to acknowledge the many tribes and bands who call Oregon their ancestral territory, including: Burns Paiute, Confederated Tribes of Coos, Lower Umpqua and Siuslaw, Confederated Tribes of Cow Creek Lower Band of Umpqua, Confederated Tribes of Grand Ronde, Confederated Tribes of Siletz Indians, Confederated Tribes of Warm Springs, Confederated Tribes of Umatilla Indian Reservation, Coquille Tribe, and Klamath Tribes; and honor the ongoing relationship between the land, plants, animals, and people indigenous to this place we now call Oregon. We recognize the continued sovereignty of the nine federally recognized tribes who have ties to this place and thank them for continuing to teach us how we might all be here together, and we continue to strive to work on a government-to-government basis with the nine federally recognized tribes.

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INTRODUCTION

Department of Revenue at the Capitol

In recent legislative sessions, the Department of Revenue has reviewed legislation, amendments, and policy proposals with the intent to provide feedback about administrative issues that may impact taxpayers, customers, and the department. Many proposals do not affect department operations or taxpayer communications, but some may require amendments or clarification on the record.

The department administers more than 60 revenue streams that support government programs, and we are committed to bringing in the revenue Oregon counts on.

Four primary divisions in the department reviewed legislative proposals and amendments that impacted some of the following topics:

- Business Division - Corporate Activity Tax, estate tax, marijuana and tobacco issues
- Collections Division - Collections and garnishments on tax debts or other agency accounts
- Personal Tax and Compliance Division - Kicker payments, new and existing tax credits
- Property Tax Division - Exemptions, definitions, bills impacting local budget meetings and law

After spending the 2021 and 2022 legislative sessions in a virtual environment, the 2023 session returned to in-person committee meetings and conversations. Capitol construction, safety and security issues, and new members and staff settling into their new environments, required the department to be more strategic with capitol activities. Department staff generally initiated contact about bills, amendments, and meetings via email, and were able to resolve issues productively. A variety of program staff attended committee meetings to describe the administrative impact of proposals and offer department observations and suggestions on the record. Web links to staff testimony and written materials are available in this publication.

About the 2023 Summary of Legislation

Of the 2,970 bills introduced for consideration this session, the department monitored about 500 for possible committee action. As various legislative deadlines passed, the focus narrowed to 350 budget and policy bills. About 80 of those bills were ultimately approved by the legislature and may have greater impact on taxpayers and the department. Summaries for many of those bills are included in this publication.

The Department of Revenue Summary of Legislation serves as a quick reference for some legislation that may impact external partners, the public, and department staff. It documents legislative conversations between the department and committees. For each division we present:

- Brief summary of division activities
- Notable bills that passed
- Notable bills or amendments that were considered, but did not pass

For each bill, we provide a brief summary of the bill, effective or operative date (if applicable), and a link to bill information on the legislative website. The legislative website includes bill text, amendments, analysis, testimony, and votes. For the department operating budget, we summarize the Legislatively Approved Budget, policy option packages, and a budget note. We have also included bills that provide funding for implementation of legislation and various programs. Finally, department leadership and staff presented testimony in 16 different committees during 70 meetings on 43 different bills and issues. At the end of this publication, we have provided links to committee agendas, testimony, and written materials presented by the department.

What’s Next – 2023 Interim and Beyond

The department will evaluate legislation that was approved and develop plans for implementation. Some changes will require a robust plan for customer communications, changes to forms or administrative rules, and technology enhancements. Other bills may require minor updates to forms and process. As we move toward the 2024 legislative session, the department will engage with legislators, committees, and external partners to prepare for possible policy discussions on unresolved 2023 topics or new ones. Also, in Spring 2024, the department anticipates requesting bill drafts through the Governor’s Office for the 2025 legislative session.

Bill Information – Emergency Clauses, Effective Dates, Applicability

Emergency Clauses

An emergency clause will be applied to a bill if it is to take effect before the 91st day after adjournment sine die (September 24, 2023) and causes an Act to become effective before the normal date (January 1 of the year after passage). An emergency clause either sets a specific date or is effective immediately, which means that the bill will take effect on the date it is signed into law. The Oregon Constitution prohibits the use of an emergency clause on bills that regulate taxation or exemptions.

Effective Dates

The effective date of a bill establishes when new provisions of law will be in effect. “Except as otherwise provided in the Act, an Act of the Legislative Assembly takes effect on January 1 of the year after passage of the Act.” (ORS 171.022) Some bills contain a clause that specify a particular effective date; others may have emergency, sunset, or referendum clauses attached.

Sunset Clauses

A sunset clause establishes when provisions of a bill are no longer effective, after a certain date. Many tax credits sunset in six years without legislative reauthorization.

Applicability

While an effective date or emergency clause may determine when new provisions of law are in effect, the department must also be aware of the tax year a bill may apply to. Depending on the legislation, a taxpayer may be able to file an amended return to experience the effect of the law.

AGENCY REQUEST BILLS

For each odd-year session, the Governor and Department of Administrative Services work with state agencies to request bill drafts that may be introduced for consideration. The bill-drafting process is paired with agency budget development allowing the Governor to recommend a comprehensive policy and budget package.

For the 2023 session, the department chose to recommend the Governor introduce some minor, but important, statutory fixes. Two bills were introduced for the department, and we partnered with the Legislative Revenue Office for introduction of pre-drafted legislation and amendments to advance other fixes. This trim legislative package allowed the department to focus on other proposals from legislators, committees, and interested parties during session.

Notable Bills – Passed

[SB 205](#) – Sharing data with Employment Department for fraud prevention

OR Laws 2023, Chapter 270

Effective Date: September 24, 2023

SB 205 allows the Department of Revenue and the Employment Department to share data when fraud or identity theft is identified. Fraud attempts are continuing to increase in the tax and benefits systems. When the department identifies personal income tax refund fraud, we may also identify unemployment benefit fraud. When the Oregon Employment Department (OED) identifies fraud or identity theft in their work, it may involve income tax refund fraud. Statute previously prevented disclosure of confidential information with our partners. This collaboration will protect state assets.

See Sections - [Personal Tax and Compliance](#) and [Committee Testimony](#)

Impacted Program: Personal Income Tax

[SB 206](#) – Repeal and modification of obsolete property tax statutes

OR Laws 2023, Chapter 173

Effective date: September 24, 2023

Ballot Measure 50, approved in 1997, creates permanent property tax rates for tax districts that can only be exceeded by local option levies subject to a vote of the people. It also says levies should be imposed on “assessed value,” (AV) not real-market value (RMV), in the district. SB 206 repeals obsolete statutes related to several taxing districts that had limitations based on RMV, with no reference to permanent rate authority, and without mention of a vote of the people. The bill modifies other statutes to reduce conflicts in the law. The department will include education about this bill in regular updates for county staff.

See Sections - [Property Tax](#) and [Committee Testimony](#)

Impacted Programs: Property Tax; Local Budget Law

[SB 981](#)– Restoration of DAS rule-making to allow DOR to retain certain collections accounts

OR Laws 2023, Chapter 201

Effective Date: January 1, 2024

SB 981 restores Oregon Department of Administrative Services (DAS) rulemaking authority to exempt specific Department of Revenue (DOR) accounts from assignment to private collections firms. In 2017, SB 1067 required agencies to send accounts to DOR Other Agency Accounts (OAA) first, and then DOR managed the relationship with Private Collections Firms (PCFs). The bill codified a long-standing exemption that allows DOR to hold accounts for up to one year of non-payment (most agencies may hold accounts for only 90 days). However, SB 1067 inadvertently discontinued DAS rulemaking authority to exempt specific accounts from being assigned to private collections firms for DOR. SB 981 corrects statute, providing flexibility for the department to handle certain accounts where it makes sense.

See Sections - [Collections](#) and [Committee Testimony](#)

Impacted Programs: Collections; Other Agency Accounts

[HB 2073](#) – Corporate Activity Tax Revisions

OR Laws 2023, Chapter 397

Effective Date: September 24, 2023

HB 2073, as requested by the department, clarifies when the due date for a corporate activity tax return falls on a weekend or legal holiday, including any legal holiday of the District of Columbia, the return is due on the next business day and removes the “good cause” requirement for an extension request. Additionally, beginning with tax year 2024, the cost of precious metals is excluded from a dealer’s commercial activity and the portion of agricultural commodities sold to a processor and subsequently sold out of state are excluded from commercial activity when the processor provides certification. Provisions of HB 2142 and HB 3192 were included in this bill.

See Sections - [Business](#) and [Committee Testimony](#)

Impacted Program: Corporate Activity Tax

BUSINESS DIVISION

The Business Division administers tax, fee, and licensure programs that large and small business are subject to. The division is responsible for more than 30 revenue streams that range from Income Tax Withholding to Corporate Income to Transient Lodging taxes and supports many local government tax programs.

The Withholding and Payroll Tax Section is responsible for the administration of taxes imposed such as Income Tax Withholding, Statewide Transit Tax, Lane and TriMet Transit Payroll Taxes, Marijuana Retail Tax, and Cigarette and Tobacco taxes.

The Oregon Special Business Programs Section is responsible for the administration of taxes and fees such as Corporate Activity Tax (CAT) and the following taxes and fees – Amusement Device, Bicycle Excise, Emergency Communication (E911), Hazardous Substance, Heavy Equipment Rental, Loaded Tank Railroad Car, Petroleum Load, Transient Lodging, Vehicle Privilege, and Vehicle Use.

The Corporation and Estate Section processes and audits Corporate Excise, Income, and Insurance tax returns. The section administers multiple programs including Estate Transfer Tax, Fiduciary Income Tax and TriMet and Lane Self-Employment Taxes.

Notable Bills – Passed

[HB 2009](#) – Economic Development Omnibus Bill R&D credit, enterprise zones, and strategic investment programs

OR Laws 2023, Chapter 298
Effective Date: September 24, 2023

HB 2009, an economic development omnibus bill, creates an income tax credit for research and development activities in Oregon that are essential to the semiconductor industry and performed by a qualified semiconductor company in tax years 2024 through 2029. A portion of the maximum \$4 million tax credit, based on the federal research activities income tax credit, is refundable when the company employs fewer than 3,000 employees in Oregon; any non-refundable tax credit remaining may be carried forward up to five years. A one-time registration in 2023 is required to claim the tax credit for tax year 2024.

The bill extends sunsets for enterprise zones and long-term rural enterprise zones but modifies some eligibility or time length of an exemption. The bill also requires zone sponsors to negotiate a fee in lieu of tax to be paid by firms to K-12 school districts under certain circumstances.

HB 2009 also establishes the first \$100 million of real-market value as the taxable portion of property in the strategic investment program (SIP) in urban areas and increases the taxable portion in rural areas depending on project total cost. The Legislative Revenue Office will produce a SIP program review by 2034 and report information about tax credit registrations to the 2024 Legislature. Tax credits must be certified by Oregon Business Development Department (OBDD) within the maximum amount of tax credits that may be certified for each biennium. Provisions from SB 5, SB 134, and HB 2199 were included in this bill.

See Sections - [Property Tax](#) and [Committee Testimony](#)

Impacted Programs: Personal Income Tax; Corporation Income and Excise Taxes; Finance, Taxation and Exemptions

[HB 2071](#) – Income Tax Credit Omnibus Bill

OR Laws 2023, Chapter 490
Effective Date: September 24, 2023

HB 2071 extends sunset dates for a variety of income tax credits. Expands tax credit eligibility for certain programs. Establishes a tax credit for certain sales of publicly supported housing. Provisions of SB 130, SB 131, SB 132, SB 155, HB 2076, HB 2077, HB 2078, HB 2092, HB 2305, HB 2465, and HB 2653 were included in this bill.

See Section - [Personal Tax and Compliance](#)

Impacted Programs: Personal Income Tax; Corporation Income and Excise Taxes

[HB 2073](#) – Corporate Activity Tax Revisions

OR Laws 2023, Chapter 397
Effective Date: September 24, 2023

HB 2073 modifies provisions of the Corporate Activity Tax program related to filing dates, precious metal dealers, and some agricultural activities. Provisions of HB 2142 and HB 3192 were included in this bill.

See Sections - [Agency Request Bills](#) and [Committee Testimony](#)

Impacted Program: Corporate Activity Tax

[HB 2093](#) – Income Tax Credit Conforming Amendments

OR Laws 2023, Chapter 31
Effective Date: September 24, 2023

HB 2093 aligns applicability and sunset date of the Oregon Production investment tax credit program.

See Section - [Personal Tax and Compliance](#)

Impacted Programs: Personal Income Tax; Corporation Income and Excise Taxes

[HB 2161](#) – Small Forestland Owner Income Tax Credit

OR Laws 2023, Chapter 300
Effective Date: January 1, 2024

HB 2161 changes how the small forestland owner income tax credit is calculated by increasing the certified stumpage value for small forestland owners with adjusted gross income below a specified limit and is disproportionately impacted by rules adopted by the Department of Forestry.

Impacted Programs: Personal Income Tax; Corporation Income and Excise Taxes

[HB 2757](#) – Establishes 9-8-8 Tax for statewide coordinated crisis system

OR Laws 2023, Chapter 251
Effective Date: September 24, 2023

HB 2757 establishes a 40-cent 9-8-8 tax which is imposed on telecommunications service and VoIP service to fund the statewide coordinated crisis system. The tax will be administered in coordination with the Emergency Communications or E-911 tax and be collected by telecommunications providers or retailers of prepaid services. Services provided under the Oregon Lifeline program for low-income households is exempt from the 9-8-8 tax. The Collections Division will have the authority to hold certain individuals personally liable for unpaid 9-8-8 taxes owed by a business.

See Sections - [Collections](#), [Budget Impacts](#), and [Committee Testimony](#)
Impacted Programs: Emergency Communications (E-911) Tax; and Collections

[HB 3406](#) – Income Tax Credit Changes for Short-Line Railroad

OR Laws 2023, Chapter 545
Effective Date: September 24, 2023

In HB 3406, for tax years beginning on or after January 1, 2024, and before January 1, 2026, the short line railroad income tax credit, certified by the Oregon Department of Transportation, is modified to apply equally to tier 1 and tier 2 railways. The tax credit cap is increased to \$3,500 per mile of short line track that the taxpayer owns or leases in Oregon. The maximum amount ODOT may certify for tax credits is \$4 million in the biennium; if the maximum is reached then no railroad may claim more than \$400,000 each year. Provisions of HB 2096 and HB 3477 are included in this bill.

See Section - [Personal Tax and Compliance](#)
Impacted Programs: Personal Income Tax; Corporation Income and Excise Taxes

[SB 129](#) – Ends Income Tax Credit for Opportunity Grant Contributions

OR Laws 2023, Chapter 569
Effective Date: September 24, 2023

SB 129 discontinues the tax credit auction process to generate revenue for the Oregon Opportunity Grant Program.

See Section - [Personal Tax and Compliance](#)
Impacted Programs: Personal Income Tax; Corporation Income and Excise Taxes

[SB 141](#) – Updates Connection to Federal Tax Law

OR Laws 2023, Chapter 171
Effective Date: September 24, 2023

SB 141 is the perennial “reconnect” bill that, except for the definition of taxable income, updates Oregon’s connection to federal Internal Revenue Code and other provisions of federal law to those provisions in effect on December 31, 2022, or January 1, 2023.

See Section - [Personal Tax and Compliance](#)
Impacted Programs: Personal Income Tax; Corporation Income and Excise Taxes

[SB 498](#) – Estate Tax Exclusion of Farm, Forestry or Fishing Business from Taxable Estate

OR Laws 2023, Chapter 286
Effective Date: September 24, 2023

SB 498 establishes an exclusion of up to \$15 million of property value from estate tax for transfers of natural resource property to family members continuing at least 75 percent material participation in a natural resource business. The subject property must have been owned by the decedent for five years prior to death and it must continue to be owned by family members for five years after death. The exclusion may be claimed for estates of decedents dying on or after July 1, 2023, instead of the existing tax credit for natural resource property.

Impacted Program: Estate Tax

Notable Bills – Not Passed

[HB 2089](#) – Modifying distribution of marijuana tax receipts.

HB 2089 would have changed the distribution formula for the Oregon Marijuana Account from what was established by Measure 110 (2020). A proposal would have removed distributions for the State School Fund, mental health treatment, and Oregon Health Authority, and redistributed those portions to cities, counties, and the State Police.

[HB 2204](#) – New tax credit for employing youth through Oregon Youth Employment Program.

HB 2204 would have created a new tax credit of up to \$2,500 per employee, employed for at least 200 hours during a tax year, through the Oregon Youth Employment Program. A proposal would have required the Oregon Employment Department to certify employment of employees for whom the taxpayer sought to claim the tax credit for.

[HB 2290](#) – Requires Paid Leave Oregon contributions be reported on W-2.

HB 2290 would have authorized the department and the Oregon Employment Department to share information for the purpose of administering Paid Leave Oregon. Employers would have been required to report employee contributions with their payment to the Department of Revenue and report that data annually to Employment.

See Sections - [Committee Testimony](#)

[HB 2505](#) – Increases maximum marijuana tax rate a city or county may impose.

HB 2505 would have increased the maximum tax that cities and counties can impose on the sale of marijuana from three percent to ten percent. The proposal also would have required distribution of part of the tax to counties, as authorized.

[HB 2624](#) – Increases estate tax exclusion to \$2 million and adjusts for inflation.

HB 2624 would have authorized an additional \$1 million to be exempt from gross estate value when determining a taxable estate value. The additional \$1 million would have been adjusted for inflation annually, and this exemption would be in addition to the current \$1 million exemption.

[HB 2685](#) – Restores tax credit for woody biomass.

HB 2685 would have reinstated a tax credit for processing or collecting biomass. Proposals would have defined ‘biochar’ and established the tax credit program at Department of Forestry rather than Department of Energy where the biomass tax credit program existed until the end of the 2017 tax year.

HB 3039 – Requires addition to taxable income amount excluded as gain attributable to investment in federal qualified opportunity zone.

HB 3039 would have modified tax incentives and calculations associated with Opportunity Zone investments by essentially “disconnecting” Oregon from the federal Opportunity Zone program.

HB 3090 – Bans the sale of flavored tobacco or inhalant delivery systems.

HB 3090 would have prohibited the sale and distribution of flavored inhalant delivery system products (vape) or flavored tobacco products in Oregon. Flavors may include menthol, mint, candy, and fruits.

SB 56 – Exempts reimbursements for health care services received from certain payers from corporate activity tax.

SB 56 would have created CAT exemptions for receipts from reimbursed health care services such as Public Employees’ and Oregon Educators’ Benefit Boards, the Children’s Health Insurance Program, TRICARE, and certain dispensing of medications in a clinical, non-hospital setting.

SB 61 – Exempts sales of prescription drugs by a pharmacy from corporate activity tax.

SB 61 would have expanded the CAT exemption for sale or prescription drugs to make sales at all pharmacies exempt.

SB 68 – Creates exemption from estate tax determined by the taxable value of the estate.

SB 68 would have increased the estate tax exemption by \$1.5 million for estates with taxable estate value up to \$4.5 million. The increase would have fully phased out, based on value of the taxable estate, at \$8.5 million.

SB 127 – Increases exempt amount of commercial activity and tax filing threshold for corporate activity tax.

SB 127 would have increased the filing threshold for CAT and taxation from \$1 million to \$5 million of commercial activity.

SB 939 – Increases estate tax exclusion to \$1.3 million and adjusts for inflation.

SB 939 would have allowed an additional estate tax exclusion for a surviving spouse’s estate based on the unused portion of the predeceased estate. Also, the bill would have increased the estate tax exclusion by \$300 thousand and adjusted for inflation the current \$1 million exclusion.



PERSONAL TAX & COMPLIANCE DIVISION

The Personal Tax and Compliance Division is responsible for managing the state’s personal income tax program. The division is also responsible for managing the states partnership minimum tax program, pass-through entity elective tax program, and statewide transit individual program. The division focuses on improving and sustaining the voluntary tax system through policy development, providing tax forms, return processing, enforcement, and customer service.

The Compliance Section helps taxpayers to be in tax compliance through customer service, tax help, and auditing tax returns. Compliance includes adhering to deadlines, reporting accurate information, and record keeping.

The Program Services Section manages the Personal Income Tax program through updating forms and information; maintaining processing systems; detecting fraud; correcting errors; assisting and billing non-filers; resolving appeals; and informing program changes through data and process review.

Notable Bills – Passed

[HB 2058](#) – Agricultural Overtime Repayable Award

OR Laws 2023, Chapter 12

Effective Date: March 27, 2023

HB 2058 directs the Oregon Business Development Department to develop and administer a program to provide up to \$40,000 interest-free repayable awards to agricultural employers to mitigate costs associated with compliance with overtime compensation requirements from HB 4002 (2022). To be eligible for the repayable award, an agricultural employer must anticipate earning no more than \$3,000,000 in gross income in the current year; having overtime costs in the current year; and being eligible and applying for the Employer Tax Credit for Agriculture Worker Overtime Pay the department will administer beginning with tax year 2023.

Impacted Programs: Personal Income Tax; Corporation Income and Excise Taxes

[HB 2071](#) – Income Tax Credit Omnibus Bill

OR Laws 2023, Chapter 490

Effective Date: September 24, 2023

Income tax credit sunset dates are extended for the following programs: installation of fish screening devices, by-pass devices or fishways; affordable housing lenders; agriculture workforce housing construction; cultural trust contributions; political contributions; volunteer rural emergency services providers; employer-provided scholarships; 529 education or ABLE account contributions; short line railroad rehabilitation projects; business operating in a reservation enterprise zone; contributions to Public University Venture Development Fund; and contributions to an individual development account.

In addition to the sunset extensions, the income tax subtraction for National Guard members on active service outside of Oregon is expanded to include active service inside Oregon. Also, the affordable housing lenders tax credit is expanded for loan proceed use for limited equity cooperative housing.

Over the past few years, Oregon National Guard members saw an increase in state active duty to assist in the COVID-19 pandemic and wildfire operations. Combined pay received for state active duty and other military pay may be exempt up to \$6,000 from state income taxes each year. HB 2071 expands the existing Oregon Military Pay subtraction to allow Oregon National Guard members to exempt their entire military pay while in active service of the state or on state active duty. This applies to tax years beginning on or after January 1, 2021.

Finally, HB 2071 creates a tax credit for a qualifying sale of publicly supported housing. A qualifying sale exists when the seller and purchaser of the housing enters into a qualified affordability restriction for housing in Oregon. The qualification and amount of the tax credit is certified by the Oregon Housing and Community Services department. The tax credit applies to sales of publicly supported housing occurring from January 1, 2024, to January 1, 2030.

Provisions of SB 130, SB 131, SB 132, SB 155, HB 2076, HB 2077, HB 2078, HB 2092, HB 2305, HB 2465, and HB 2653 were included in this bill.

See Section - [Business](#)

Impacted Programs: Personal Income Tax; Corporation Income and Excise Taxes

[HB 2083](#) – Sunset Extension for Pass-through Entity Elective Tax (PTE-E tax)

OR Laws 2023, Chapter 399
Effective Date: September 24, 2023

HB 2083 extends the sunset for the pass-through entity elective (PTE-E) tax program and related personal income tax credit two more years. Tax year 2022 was the initial filing year for the PTE-E tax program. This program allows individual members of a pass-through entity (PTE) to fully deduct Oregon taxes paid on their federal income tax returns. Oregon taxes paid must be related to PTE income. Without the program, deductions for Oregon taxes are limited due to the Federal Tax Cuts and Jobs Act. Provisions of SB 158 were included in this bill.

See Sections - [Budget Impacts](#) and [Committee Testimony](#)
Impacted Program: Personal Income Tax

[HB 2093](#) – Film Production Credit

OR Laws 2023, Chapter 31
Effective Date: September 24, 2023

The department currently administers the certified film production development tax credit auction. Contributions from the auction are deposited into the Oregon Production Investment Fund. HB 2093 aligns the applicability period of contributions with the sunset date of the tax credit.

See Section - [Business](#)
Impacted Programs: Personal Income Tax; Corporation Income and Excise Taxes

[HB 2576](#) – Jurisdiction of Oregon Tax Court related to local government income taxes

OR Laws 2023, Chapter 313
Effective Date: September 24, 2023

HB 2576 establishes that the Oregon Tax Court will have jurisdiction over questions regarding income taxes imposed by local governments. The Oregon Tax Court already has jurisdiction to hear tax appeals for state personal income tax, property tax, timber tax, local budget law, and corporation excise tax.

Impacted Program: Personal Income Tax

[HB 2812](#) – Subtraction for personal casualty

OR Laws 2023, Chapter 324
Effective Date: September 24, 2023

HB 2812 establishes an Oregon tax subtraction for personal casualty losses that occurs in Oregon, provided that the loss occurs in an area declared a disaster by the Governor. Federal law allows a personal casualty loss tax deduction to the extent it is attributable to a federally declared disaster. If the casualty occurs in a state-declared disaster, rather than a federally declared disaster, the individual has not been able to claim the casualty loss on their tax returns.

See Section - [Committee Testimony](#)
Impacted Program: Personal Income Tax

[HB 3235](#) – Oregon Kids Credit and quarterly advanced payments

OR Laws 2023, Chapter 538
Effective Date: September 24, 2023

HB 3235 establishes the Oregon Kids Credit, which is an annual refundable tax credit of \$1,000 per eligible dependent for ages 0 to 5. The credit phases out starting at \$25,000 of modified adjusted gross income (MAGI) and is completely phased out at \$30,000 of MAGI. This credit will first be available on the tax year 2023 income tax return.

The department will send half the credit to qualifying taxpayers in advanced quarterly payments. The Department of Human Services (DHS) must first ask for a waiver from the U.S. Department of Agriculture (USDA) to exclude the quarterly payments from consideration when determining eligibility for the supplemental nutrition assistance program (SNAP). When DHS receives the waiver, the department will have two years before quarterly Kids Credit payments must be made to qualifying taxpayers.

See Sections - [Budget Impacts](#) and [Committee Testimony](#)
Impacted Program: Personal Income Tax

[HB 3406](#) – Short Line Railroad Rehabilitation Credit

OR Laws 2023, Chapter 545
Effective Date: September 24, 2023

HB 3406 modifies provisions of short line railroad rehabilitation tax credit, which is an existing credit claimed on income or excise tax returns. Provisions of HB 2096 and HB 3477 are included in this bill.

See Section - [Business](#)
Impacted Programs: Personal Income Tax; Corporation Income and Excise Taxes

[SB 1](#) - Self-identified race and ethnicity identifiers

OR Laws 2023, Chapter 563
Effective Date: September 24, 2023

SB 1 requires the department to include a form for taxpayers to voluntarily report their self-identified race and ethnicity beginning with the 2024 tax year returns. The data will be restricted and only used by authorized staff for analysis of revenue policy, development of racial impact statements, analysis of proposed administrative rules and budget requests, and in response to requests from the Legislative Assembly. Software providers and tax professionals are limited to using this data for preparation and filing of tax returns. The department is required to annually report on the development and implementation of the data collection and sharing to the Legislature beginning in 2024.

See Sections - [Budget Impacts](#) and [Committee Testimony](#)
Impacted Programs: Personal Income Tax; and Research

[SB 129](#) – Ends Income Tax Credit for Opportunity Grant Contributions

OR Laws 2023, Chapter 569
Effective Date: September 24, 2023

SB 129 discontinues the tax credit auction process to generate revenue for the Oregon Opportunity Grant Program. Income tax credits for contributions to the Opportunity Grant Fund may not be claimed for tax years beginning on or after January 1, 2023, unless certification is issued for an auction conducted before March 1, 2023.

See Section - [Business](#)
Impacted Programs: Personal Income Tax; Corporation Income and Excise Taxes

[SB 141](#) – Updates Connection to Federal Tax Law

OR Laws 2023, Chapter 171
Effective Date: September 24, 2023

SB 141 is the perennial “reconnect” bill updating Oregon’s connection to federal Internal Revenue Code.

See Section - [Business](#)
Impacted Programs: Personal Income Tax; Corporation Income and Excise Tax; Property Tax

[SB 205](#) – Sharing data with Employment Department for fraud prevention

OR Laws 2023, Chapter 270
Effective Date: September 24, 2023

SB 205 allows the Department of Revenue and the Employment Department to share data when fraud or identity theft is identified. Fraud attempts are continuing to increase in the tax and benefits systems.

See Sections - [Agency Request Bills](#) and [Committee Testimony](#)
Impacted Program: Personal Income Tax

[SB 5506](#) – Various Budget Adjustments

OR Laws 2023, Chapter TBD
Effective Date: August 4, 2023

SB 5506 provides funding and position authority for implementation of HB 3235, the Oregon Kids Credit. The new staff will respond to taxpayer questions and validate credit compliance on tax returns.

See Sections – [Property Tax](#) and [Budget Impacts](#)
Impacted Programs: Personal Income Tax; Valuation; IT; Finance

Notable Bills – Not Passed

[HB 2548](#) – Standardization of terms and methodology for local income taxes

HB 2548 would have required local governments that impose income taxes, to conform to determination of net income, including sourcing of income, as established for state income tax.

[HB 3032](#) – Rent tax subtraction

HB 3032 would have allowed a personal income tax subtraction for rent received for a room in the taxpayer’s main residence. The subtraction would have been restricted up to \$12,000 per room rented during the year.

[SB 158](#) – Sunset Extension for Pass-through Entity Tax, inclusion of trusts, add-back, and estimated taxes

SB 158 would have extended the sunset of the pass-through entity elective (PTE-E) tax (see HB 2083 summary), included trusts as qualifying members of a pass-through entity (PTE), required the PTE to add back Oregon taxes deducted at the entity level, and allowed an overpayment of the tax to be applied against the subsequent tax year as an estimated tax. Provisions of this bill were included in HB 2083.

See Section - [Committee Testimony](#)

[SB 540](#) – Armed forces exemption

SB 540 would have allowed taxpayers 62 years of age or younger receiving retirement pay or pension for service in Armed Forces of the United States to exempt up to \$17,500 in retirement pay or pension received from the Armed Forces from income taxes.

See Section - [Committee Testimony](#)

[SB 825](#) – First time home buyer subtraction

SB 825 would have modified provisions for first-time home buyer savings accounts by eliminating the requirements for financial institutions to provide an annual certificate and account information to account holders. The bill would have allowed account holders to designate a proposed first-time home buyer as a beneficiary of the account.

[SB 1064](#) – Charitable Checkoff program administration

SB 1064 would have allowed the department to establish rules for organizations to collect electronic signatures as part of their application to be listed on the schedule with other charities who participate in the Oregon Charitable Checkoff program. Taxpayers can donate any amount of their personal income tax refund to charities when filing their tax returns. For nonprofit organizations to be listed on the schedule, the organization must apply and meet certain requirements including collect 10,000 ink signatures from registered voters in Oregon.

See Section - [Committee Testimony](#)

COLLECTION DIVISION

The Collection Division has program responsibility for the collection of delinquent debt owed to the Department of Revenue or other public agencies. The division supports collection of past-due debt through letters, personal contact, or online interactions, as well as establishing payment plans and enforced collections such as garnishments and seizures.

The Tax Collections section is responsible for collecting delinquent taxes from businesses and individuals for more than 40 programs. Collection activity occurs when there are unpaid taxes or fees resulting from a taxpayer filing a return without full payment, assessments based on processing or audit adjustments, or filing enforcement activity.

The Recovery Services section achieves maximum recovery of debts owed to other State of Oregon agencies and local governments as manages the state’s interest in bankruptcy court proceedings. The department redistributes revenues collected back to the public entity, as well as contracts with private collection firms to assist in collecting debts.

Notable Bills – Passed

[HB 2757](#) – Establishes 9-8-8 Tax for statewide coordinated crisis system

OR Laws 2023, Chapter 251

Effective Date: September 24, 2023

HB 2757 establishes a 40-cent 9-8-8 tax which is imposed on telecommunications service and VoIP service to fund the statewide coordinated crisis system. The Collections Division will have the authority to hold certain individuals personally liable for unpaid 9-8-8 taxes owed by a business.

See Sections – [Business](#), [Budget Impacts](#), and [Committee Testimony](#)

Impacted Programs: Emergency Communications (E-911) Tax; and Collections

[SB 4](#)– Establishes CHIPS fund for grants and loans to grow the semiconductor industry

OR Law 2023, Chapter 25

Effective Date: April 13, 2023

SB 4 creates the Oregon CHIPS fund, a new grant and loan program to support businesses applying for financial assistance under the Creating Helpful Incentives to Produce Semiconductors (CHIPS) for America Act of 2022. The bill specifies use of funds for site development, research and development, or training and workforce development in the semiconductor industry. Severely delinquent accounts may be assigned to the Collections Division for recovery.

Impacted Programs: Collections; Other Agency Accounts

[SB 184](#) – Modification of employer reporting requirements to the Division of Child Support

OR Laws 2023, Chapter 101

Effective Date: January 1, 2024

SB 184 requires employers to report when they have engaged or re-engaged with an independent contractor to the Division of Child Support of the Department of Justice. This information informs the Department of Justice (DOJ) of a new wage source against which they could issue a withholding order to collect child or spousal support debt. Through an interagency agreement, DOJ is authorized to share the data with the Collections Division for collections purposes.

Impacted Program: Collections

[SB 981](#) – Restoration of DAS rule-making to allow DOR to retain certain collections accounts

OR Laws 2023, Chapter 201

Effective Date: January 1, 2024

SB 981 restores Oregon Department of Administrative Services (DAS) rulemaking authority to exempt specific Department of Revenue (DOR) accounts from assignment to private collections firms.

See Sections - [Agency Request Bills](#) and [Committee Testimony](#)

Impacted Program: Collections; Other Agency Accounts

Notable Bill – Not Passed

[HB 2008](#) – Revision to public and private-sector collections and garnishments

HB 2008 amendments would have enhanced debtor protections by increasing the amount of personal property and assets belonging to the debtor, or in which the debtor has interest, from garnishment, including garnishments issued by the department. Amendments also proposed changes to enhance debtor protections from unlawful debt collection practices. The bill was not approved during the 2023 legislative session, but proponents have expressed interest in continuing conversations to improve debtor protections.

See Section - [Committee Testimony](#)

PROPERTY TAX DIVISION

While Oregon counties collect property taxes, the Department of Revenue provides guidance to all counties and oversees the system, values certain industrial and centrally-assessed property, collects timber taxes, and administers property tax deferral for senior and disabled citizens. For an equitable and uniform system, the department sets appraisal standards through ratio studies, monitoring programs, sharing best practices, and assisting counties. The department has general supervision authority for the statewide property tax system and rulemaking authority for local budget and property tax law, and can construe and issue declaratory rulings on local budget law.

The department trains county assessors and tax collectors, evaluates their work and ensures accountability, establishes uniform assessment methods, and enforces standards for determining properties' real-market value (RMV). It trains county boards of property tax appeals, may intervene in tax court appeals, and is the defendant in any regular division tax court appeal by a party that is not a county.

The department sets standards for county assessment maps, maintains maps for nine counties, and approves tax district boundary changes. It administers County Assessment Function Funding Assistance grants and evaluates whether each county's expenditures for assessment and taxation functions are adequate to achieve compliance with laws.

Notable Bills – Passed

[HB 2009](#) – Economic Development Omnibus Bill R&D credit, enterprise zones, and strategic investment programs

OR Laws 2023, Chapter 298
Effective Date: September 24, 2023

HB 2009, an economic development omnibus bill, creates an income tax credit for research and development activities in Oregon that are essential to the semiconductor industry and performed by a qualified semiconductor company in tax years 2024 through 2029.

See Sections - [Business](#) and [Committee Testimony](#)

Impacted Programs: Personal Income Tax; Corporation Income and Excise Taxes; Finance, Taxation and Exemptions

[HB 2031](#) – Board of Property Tax Appeals name change

OR Laws, 2023, Chapter 29
Effective Date: January 1, 2024

HB 2031 changes the name of the Board of Property Tax Appeals to Property Value Appeals Board. The department will update dozens of forms and rules to conform to this name change.

Impacted Program: Support, Assistance and Oversight

[HB 2033](#) – Uncollectible property taxes

OR Laws 2023, Chapter 30
Effective Date: September 24, 2023

HB 2033 clarifies that if real property is transferred to an exempt entity, without certification that all property tax debt has been paid, the remaining debt will become a personal liability of the person transferring the property. The department will include education about this bill in regular updates for county staff.

Impacted Program: Finance, Taxation and Exemptions

[HB 2080](#) – Omnibus property tax bill

OR Laws 2023, Chapter 398
Effective Date: September 24, 2023

HB 2080 extends sunsets of exemptions until 2030 for the following: new industrial improvements in rural areas; federal land used under permit by recreation facilities; food processing machinery and equipment; real-market value of centrally-assessed properties exceeding 130 percent of the historical costs of their real and tangible property; and single-unit housing. The sunset for the exemption for the surviving spouse of a fallen public safety officer is extended until 2032.

The bill expands the following exemptions: community solar to include non-residential projects; food processing machinery and equipment exemption to include machinery and equipment for processing meat and wild game; multi-unit housing exemption to include the entire property and without requiring the local government to adopt an ordinance for each property; and low-income rental housing exemption to include properties owned by limited-equity cooperatives. The multiunit rental housing exemption gives local governments the option of making the exemption amount proportional to the percentage of units rented to tenants at or below 120 percent of the area median income.

The bill also clarifies that the surviving spouse of a disabled veterans exemption participant can stay in the program without submitting a new application, thus not subjecting the property to recalculation of maximum assessed value. Finally, the bill establishes effective dates for provisions. Changes to the exemptions for community solar, food processing machinery and equipment and for low-income rental housing apply to property tax years beginning on or after July 1, 2024. Changes to the multiunit housing exemption apply to applications approved on or after September 24, 2023. Changes to the veteran's exemption apply to property tax years beginning on or after July 1, 2023.

The department will update training and manuals accordingly.

See Section - [Committee Testimony](#)

Impacted Programs: Valuation; Finance, Taxation and Exemptions

[HB 2086 – Property Tax Roll Corrections](#)

OR Laws 2023, Chapter 231
Effective Date: September 24, 2023

HB 2086 allows an assessor to correct an error in maximum assessed value stemming from an error in square footage for the current year and five prior years, makes discretionary roll corrections non-discretionary, and requires a line on the tax statement with information about how to contact the assessor with questions if the assessed value increased by more than three percent over the prior year. The department will revise the property tax statement printed for counties annually and will update manuals and training on tax roll corrections.

See Section - [Budget Impacts](#)
Impacted Program: Property Tax

[HB 2087 – Forest Products Harvest Tax](#)

OR Laws 2023, Chapter 491
Effective Date: September 24, 2023

HB 2087 extends through the 2023-25 biennium the Forest Product Harvest Tax rates for the Forest Practices Act, the OSU College of Forestry, and the Forest Research and Experiment Account. It raises the rate for the Forest Practices Act from 207.02 cents to 253.46 cents per thousand board feet. The department will update rates, documents, and websites related to the Forest Product Harvest Tax.

Impacted Programs: Timber, Farm and Forest; Finance

[HB 2094 – Local budget elections](#)

OR Laws 2023, Chapter 32
Effective Date: September 24, 2023

HB 2094 changes the reference to elections from September to August in local budget law to align with changes to election law approved in 2021. The department will include education about this change in regular updates for county staff.

See Section - [Committee Testimony](#)
Impacted Program: Local Budget Law

[HB 2110 – Local government audit reports](#)

OR Laws 2023, Chapter 10
Effective Date: January 1, 2024

HB 2110 eliminates the requirement that the Department of Revenue and certain other state agencies withhold money from municipal corporations that fail to file audit reports with the Secretary of State. This will reduce administrative burden on the department.

Impacted Program: Finance, Taxation and Exemptions

[HB 2324 – Mailing notices of appeal](#)

OR Laws 2023, Chapter 14
Effective Date: January 1, 2024

HB 2324 allows mailing of a notice of appeal to the Oregon Court of Appeals or Supreme Court by any class of mail and specifies the postmark date is sufficient proof of mailing. The department will include education about this bill in regular updates for county staff.

Impacted Program: Support, Assistance and Oversight

[HB 2237 – Board of Property Tax Appeals term change](#)

OR Laws 2023, Chapter 38
Effective Date: September 24, 2023

HB 2237 changes the term length of members of boards of property tax appeals from one year to two years. The department will include education about this bill in regular updates for county staff. This will reduce training and recruitment costs for the department and counties.

Impacted Program: Support, Assistance and Oversight

[HB 2507 – Industry apprenticeship property tax exemption](#)

OR Laws 2023, Chapter 97
Effective Date: September 24, 2023

HB 2507 allows a taxpayer to retain its property tax exemption for industrial training or apprenticeships even while using the property for other charitable purposes for a limited number of days annually. The department will include education about this bill in regular updates for county staff.

Impacted Program: Finance, Taxation and Exemptions

[HB 2527 – Wildlife habitat conservation](#)

OR Laws 2023, Chapter 409
Effective Date: September 24, 2023

HB 2527 requires that applications for the wildlife habitat conservation special assessment include an affirmation that the conservation and management plan is being implemented substantially as approved, while eliminating the requirement for the Oregon Department of Fish and Wildlife to periodically inspect the land. The department will update training and manuals.

Impacted Program: Support, Assistance and Oversight

[HB 2805](#) – Electronic communication for public meetings

OR Laws 2023, Chapter 417
Effective Date: September 24, 2023

HB 2805 provides that serial electronic communication, and communication through an intermediary, may constitute a meeting of a governing body under public meeting law. The department will update training and manuals for local governments.

Impacted Program: Support, Assistance and Oversight

[HB 2965](#) – Uncollectible taxes of ports

OR Laws 2023, Chapter 423
Effective Date: September 24, 2023

HB 2965 cancels outstanding property taxes and interest on federal property transferred to port districts, and for ports without working waterfronts, cancels all property taxes and interest outstanding since prior to January 1, 2012. These provisions will be repealed January 2, 2025. The department will update training and manuals for county staff.

Impacted Program: Finance, Taxation and Exemptions

[HB 2971](#) – In-stream leasing

OR Laws 2023, Chapter 520
Effective Date: September 24, 2023

HB 2971 allows a taxpayer to continue in the farmland special assessment program while engaged in in-stream water leasing. The department will update training and manuals.

See Section - [Committee Testimony](#)
Impacted Program: Timber, Farm and Forest

[HB 3167](#) – Digital newspapers

OR Laws 2023, Chapter 257
Effective Date: July 13, 2023

HB 3167 allows for publication of legal notices in digital newspapers. The department will update training.

Impacted Program: Support, Assistance and Oversight

[HB 3194](#) – Minor construction

OR Laws 2023, Chapter 432
Effective Date: September 24, 2023

HB 3194 increases the minor construction thresholds, not triggering an exception event under Article XI, Section 11 of the Oregon constitution, to \$18,200 in a year and \$45,000 over five years and indexes those thresholds to inflation. The department will update training and manuals for county staff.

Impacted Program: Property Tax

[HB 3409](#) – Energy efficient buildings

OR Laws Chapter, 442
Effective Date: July 27, 2023

HB 3409 requires the Oregon Department of Energy to adopt rules for energy efficient buildings and to seek information from the county assessor, including about square footage, to determine eligible building owners. The department will inform county assessors.

Impacted Program: Support, Assistance and Oversight

[HB 3440](#) – Distribution of foreclosure proceeds

OR Laws 2023, Chapter TBD
Effective Date: January 1, 2024

HB 3440 allows counties with population greater than 200,000 to distribute proceeds from foreclosure on tax liens through alternative means rather than proportionally to each tax district. The department will update training and manuals.

Impacted Program: Support, Assistance and Oversight

[HB 5005](#) – ELVIS Bonding authority

OR Laws 2023, Chapter TBD
Effective Date: July 1, 2023

HB 5005 authorizes issuing general obligation bonds to pay for ELVIS (Electronic Valuation Information System).

See Section - [Budget Impacts](#)
Impacted Program: Valuation; IT; Finance

[SB 198](#) – Floating property tax returns

OR Laws 2023, Chapter 172
Effective Date: September 24, 2023

SB 198 requires taxpayers with commercial floating property to file an annual property tax return, while continuing to not require a property tax return for residential floating property, including boathouses and tenders. The department will include education about this bill in regular updates for county staff.

See Section - [Committee Testimony](#)
Impacted Program: Support, Assistance and Oversight

[SB 206](#) – Repeal and modification of obsolete property tax statutes

OR Laws 2023, Chapter 173
Effective Date: September 24, 2023

SB 206 repeals statutes made obsolete due to Measure 50 (1997) or modifies other statutes to reduce conflicts in the law.

See Sections - [Agency Request Bills](#) and [Committee Testimony](#)
Impacted Programs: Property Tax; Local Budget Law

[SB 271](#) – School district boundary changes

OR Laws 2023, Chapter 8
Effective March 21, 2023

SB 271 requires counties to submit to the Department of Education, a record of all school district boundaries and to report any changes made on or after January 1, 2024. The department will include education about this bill in regular updates for county staff.

Impacted Program: Support, Assistance and Oversight

[SB 919](#) – Affordable housing exemption

OR Laws 2023, Chapter 583
Effective Date: September 24, 2023

SB 919 allows a city or county to adopt a five-year exemption for a newly-constructed accessory-dwelling unit or newly-converted duplex, triplex, or quadplex used as an occupant’s primary residence. The department will update training and manuals.

See Section - [Committee Testimony](#)

Impacted Program: Finance, Taxation and Exemptions

[SB 1068](#) – Rural fire protection district annexation

OR Laws 2023, Chapter 208
Effective Date: September 24, 2023

SB 1068 allows a rural fire protection district to annex areas within seven road miles of a fire station. The department will include education about this bill in regular updates for county staff.

Impacted Program: Cadastral

[SB 5506](#) – Various Budget Adjustments

OR Laws 2023, Chapter TBD
Effective Date: August 4, 2023

SB 5506 authorizes payment of bonds for ELVIS (Electronic Valuation Information System).

See Sections – [Personal Tax and Compliance](#) and [Budget Impacts](#)

Impacted Programs: Personal Income Tax; Valuation; IT; Finance

Notable Bills – Not Passed

[HB 2980](#) – Affordable housing development grants

HB 2980, as introduced, would have required tax-increment financing (TIF) to help local governments repay housing development loans from a state-run program. A working group developed an amendment to replace the TIF mechanism with a simple fee to be collected on the property tax roll.

See Section - [Committee Testimony](#)

[SB 149](#) – Historic property special assessment sunset extension

SB 149 would have extended to 2030, the sunset for the historic property special assessment. See vetoed bill HB 2079.

[SB 1012](#) – Property tax relief for wildfire victims

SB 1012 would have reduced the assessed value of property rebuilt following the September 2020 wildfires. An amended version resolved constitutional issues in the bill.

See Section - [Committee Testimony](#)

Vetoed Bill

[HB 2079](#) – Requires the Legislative Revenue Officer to study potential implementation of a tax credit and grant program to encourage preservation of historic property.

HB 2079 would have required the Legislative Revenue Office to study creating a tax credit and grant program to preserve historic property in Oregon. This proposal reflected a continuation of legislative conversations in 2022 to extend, expand, and create economic incentives to increase preservation of historic properties in Oregon. A workgroup discussed a three-pronged approach including property tax incentives, income tax incentives, and a direct grant program.

Vetoed: August 4, 2023

[Governor’s Veto Message](#)

HB 2079 requires the Legislative Revenue Office (LRO) to study potentially implementing a tax credit and direct grant program to encourage preservation of historic property. I believe studies such as this can and should be done without statutory direction.

BUDGET IMPAIRMENTS

Agency Operating Budget

[HB 5034](#) – Department of Revenue 2023-25 Legislatively Adopted Budget

OR Laws 2023, Chapter 361
Effective Date: July 18, 2023

See Section - [Committee Testimony](#)

The 2023 Legislature approved a budget of \$232.2 million General Fund, \$181.2 million Other Funds and 1,078.61 full-time equivalent positions for DOR for the 2023-25 biennium. This budget is a 25.6 percent decrease from the 2021-23 Legislatively Approved Budget. This is primarily due to a large amount of one-time funding phasing out of the current budget, including low-income tax credits funded with pandemic-related federal resources and payments to specific counties significantly impacted by wildfire damage.

The following are the major highlights of DOR's 2023-25 budget:

Electronic Valuation Information System (ELVIS): Provides funding for the second modernization phase of the ELVIS system from bond proceeds. This system is used by local governments to appraise property values.

Diversity, Equity, and Inclusion: Provides three positions in Human Resources and one position in Communications to engage with communities, specifically those representing underserved and under resourced communities and to also create a more diverse workforces for the agency. The goal of this package is to provide for a more culturally responsive communication both inside the agency with its workforce and outside the agency with various communities.

Call Center Modernization: Provides two positions to staff a "Center of Excellence" for the call center modernization project to begin the planning and implementation of the modernization efforts.

Reliable Operations: Makes a part-time Information Technology Help Desk position full-time, backfills a gap in the Processing Center's Services and Supplies budget, and reclasses 12 Processing Center positions resulting from a union grievance.

Cost Allocation Methodology: Executes the first step in developing a new methodology for allocating central operational costs across the various revenue streams in the Department. Two relatively new revenue streams – Corporate Activity Tax and Marijuana Tax - are affected by this package in the 2023-25 biennium. Overall, General Fund savings of \$5.4 million are realized from transferring costs to these two Other Funds revenue streams.

HB 5034 Budget Note

The Department of Revenue will continue to develop the cost allocation methodology during 2023-25. The Department should strongly consider hiring an outside consultant with expertise in cost allocation to assist it in completing this project. Other state agencies with existing cost allocation models should be consulted and internal and external stakeholder groups should be informed of this project. Given the complexity of developing this methodology and its scope, it is suggested that established project management tools be used to complete this project. The Department should report to the Emergency Board on the project's progress and anticipated results by September 2024.

Bills with Budget Impacts

[HB 2083](#) – Sunset Extension for Pass-through Entity Elective Tax (PTE-E tax)

OR Laws 2023, Chapter 399
Effective Date: September 24, 2023

HB 2083 extends the sunset for the pass-through entity elective (PTE-E) tax program and related personal income tax credit two more years. Tax year 2022 was the initial filing year for the PTE-E tax program. The department was directed to request funding and position authority during the 2024 legislative session or a future Emergency Board.

Provisions of SB 158 were included in this bill.

See Sections - [Personal Tax and Compliance](#) and [Committee Testimony](#)
Impacted Program: Personal Income Tax

[HB 2086](#) – Property Tax Roll Corrections

OR Laws 2023, Chapter 231
Effective Date: September 24, 2023

HB 2086 allows an assessor to correct an error in maximum assessed value under certain circumstances and makes discretionary roll corrections non-discretionary. The bill requires a line on the tax statement with information about how to contact the assessor with questions. The department will revise the property tax statement printed for counties and will update manuals and training on tax roll corrections. The department was directed to return to the Emergency Board or 2025 legislative session to request resources, if necessary.

See Section - [Property Tax](#)
Impacted Program: Property Tax

[HB 2757](#) – Establishes 9-8-8 Tax for statewide coordinated crisis system

OR Laws 2023, Chapter 251
Effective Date: September 24, 2023

HB 2757 establishes a 40-cent 9-8-8 tax to fund the statewide coordinated crisis system. The tax will be administered in coordination with the Emergency Communications or E-911 tax and be collected by telecommunications providers or retailers of prepaid services. The Collections Division will have the authority to hold certain individuals personally liable for unpaid 9-8-8 taxes owed by a business. The department was directed to return to the 2024 legislative session or Emergency Board to request expenditure limitation, if necessary.

See Sections - [Business](#), [Collections](#), and [Committee Testimony](#)
Impacted Programs: Emergency Communications (E-911) Tax; and Collections

[HB 3235](#) – Oregon Kids Credit and quarterly advanced payments

OR Laws 2023, Chapter 538
Effective Date: September 24, 2023

HB 3235 establishes the Oregon Kids Credit, which is an annual refundable tax credit of \$1,000 per eligible dependent for ages 0 to 5. This credit will first be available on the tax year 2023 income tax return. The department is required to make quarterly payments to eligible taxpayers.

The bill, partnered with SB 5506, provides eight positions and authority for implementation.

See Sections - [Personal Tax and Compliance](#) and [Committee Testimony](#)
Impacted Program: Personal Income Tax

[HB 5005](#) – ELVIS Bonding authority

OR Laws 2023, Chapter TBD
Effective Date: July 1, 2023

HB 5005 authorizes issuing general obligation bonds to pay for ELVIS (Electronic Valuation Information System), for the industrial property phase of the project. The department will issue bonds and project managers will work with the Property Tax Division to engage a contractor to develop and deliver ELVIS Phase 2.

See Section - [Property Tax](#)
Impacted Programs: Valuation; IT; Finance

[HB 5029](#) – Revenue Allocations

OR Laws 2023, Chapter TBD
Effective Date: July 1, 2023

HB 5029 is a perennial bill that allocates revenue to previously established funds and accounts. Provisions of this bill distribute funds from the Oregon Marijuana Account, transfers fund to the Fund for Student Success, and distributes funds related to the Criminal Fines Account.

Impacted Program: Business Division

[SB 1](#) – Self-identified race and ethnicity identifiers

OR Laws 2023, Chapter 563
Effective Date: September 24, 2023

SB 1 requires the department to include a form for taxpayers to voluntarily report their self-identified race and ethnicity beginning with the 2024 tax year returns. The department was authorized to add two permanent staff and one limited duration staff for implementation of the bill.

See Sections - Personal Tax and Compliance and Committee Testimony
Impacted Programs: Personal Income Tax; and Research

[SB 1049](#) – Program changes

OR Laws 2023, Chapter TBD
Effective Date: August 4, 2023

SB 1049 contains provisions to support the 2023-25 legislatively adopted budget. A portion of the bill clarifies the authority of the department to transfer to the Drug Treatment and Recovery Services Fund, savings from implementation of Ballot Measure 110.

Impacted Program: Business Division

[SB 5506](#) – Bond servicing authorization

OR Laws 2023, Chapter TBD
Effective Date: August 4, 2023

SB 5506 authorizes payment of bonds for ELVIS (Electronic Valuation Information System), for the industrial property phase of the project. Related to the ELVIS project, the legislature also approved funding for the cost of bond issuance and debt service. Funding was also authorized for system training.

The bill also provides funding and position authority for implementation of HB 3235, the Oregon Kids Credit. The new staff will respond to taxpayer questions and validate credit compliance on tax returns.

See Sections - [Personal Tax and Compliance](#) and [Property Tax](#)
Impacted Programs: Personal Income Tax; Valuation; IT; Finance

Committee Testimony Index - Chronological Order

Bill Number or Issue	Committee	Agenda	DOR Witness(es) and Video	DOR Material
HB 2290	House Bus. & Labor	1/18	Marjorie Taylor, Xann Culver	Exhibit Link
County Assessment/ Taxation Funding	House Revenue	1/24	Seiji Shiratori	Exhibit Link
HB 2094	House Revenue	1/26	Seiji Shiratori	Exhibit Link
HB 2971	House Ag. Nat. Res.	1/26	Seiji Shiratori	Exhibit Link
SB 1	Senate Fin./Revenue	1/31	Marjorie Taylor, Megan Denison	Exhibit Link
SB 540	Senate Fin./Revenue	2/1	Marjorie Taylor, Megan Denison	Exhibit Link
SB 5537 Budget Note (Call Centers)	W/M Gen. Govt.	2/1	Betsy Imholt	Exhibit Link
HB 2812	House Em. Man., Gen. Govt., & Vets	2/2	Marjorie Taylor, Ben Gille	Exhibit Link
HB 2980	House Housing/ Homelessness	2/2	Seiji Shiratori	Exhibit Link
SB 54	Senate Energy/Env.	2/7	Seiji Shiratori	Exhibit Link
SB 154	Senate Fin./Revenue	2/20	Seiji Shiratori	Exhibit Link
HB 2705	House Housing/ Homelessness	2/21	Seiji Shiratori	Exhibit Link
Taxpayer Advocate Report	House Revenue	2/21	Codi Trudell	Exhibit Link
HB 3235	House Early Child and Human Serv.	2/27	None	Exhibit Link
HB 2008	House Bus. & Labor	3/6	None	Exhibit Link
SB 158	Senate Fin./Revenue	3/7	Marjorie Taylor, Ben Gille	Exhibit Link
SB 981	Senate Fin./Revenue	3/8	Marjorie Taylor, Steven Ito	Exhibit Link
HB 3226	House Revenue	3/9	Marjorie Taylor, Xann Culver	Exhibit Link
SB 884	Senate Veterans	3/9	Seiji Shiratori	Exhibit Link
SB 205	Senate Fin./Revenue	3/13	Marjorie Taylor, Megan Denison	Exhibit Link
SB 206	Senate Fin./Revenue	3/13	Seiji Shiratori	Exhibit Link

Bill Number or Issue	Committee	Agenda	DOR Witness(es) and Video	DOR Material
HB 3004	House Climate Env.	3/15	Seiji Shiratori	Exhibit Link
HB 5034	W/M Gen. Govt.	3/15	Betsy Imholt, Megan Denison, Katie Lolley	Exhibit Link
SB 1012	Senate Nat. Res.	3/15	Gregg Thummel	Exhibit Link
SB 847	Senate Housing Dev.	3/15	Seiji Shiratori	Exhibit Link
HB 5034	W/M Gen. Govt.	3/16	Bram Ekstrand, Kathy Terman	Exhibit Link
HB 5034	W/M Gen. Govt.	3/20	Deanna Mack, Satish Upadhyay	Exhibit Link
SB 655	Senate Fin./Revenue	3/20	Seiji Shiratori	Exhibit Link
Senior & Disabled Prop Tax Deferral	Senate Fin./Revenue	3/20	Seiji Shiratori	None
HB 5034	W/M Gen. Govt.	3/21	Public Testimony	Exhibit Link
SB 2	Senate Fin./Revenue	3/21	Marjorie Taylor, Megan Denison	Exhibit Link
SB 205	Senate Fin./Revenue	3/21	Megan Denison	None
HB 3446	House Revenue	3/22	Seiji Shiratori	Exhibit Link
HB 3461	House Revenue	3/22	Seiji Shiratori	Exhibit Link
SB 919	Senate Housing Dev.	3/22	Greg Kramer	Exhibit Link
SB 1064	Senate Fin./Revenue	3/27	Marjorie Taylor, Willie Lam	Exhibit Link
SB 198	Senate Fin./Revenue	3/27	Seiji Shiratori	Exhibit Link
HB 2094	Senate Fin./Revenue	3/28	Seiji Shiratori	Exhibit Link
HB 3551	Joint Transportation	4/4	None	Exhibit Link
SB 1084	Senate Fin./Revenue	4/5	Marjorie Taylor, Xann Culver	Exhibit Link
SB 206	House Revenue	4/19	Seiji Shiratori	Exhibit Link
SB 981	House Revenue	4/19	Marjorie Taylor, Steven Ito	Exhibit Link
HB 2305	Joint Tax Expend.	4/21	Marjorie Taylor, Willie Lam	Exhibit Link
SB 181	Joint Tax Expend.	4/21	Marjorie Taylor, Willie Lam	Exhibit Link
SB 154	Senate Fin./Revenue	4/26	Seiji Shiratori	None
HB 2008	House Rules	4/27	None	Exhibit Link

Bill Number or Issue	Committee	Agenda	DOR Witness(es) and Video	DOR Material
HB 2757	House Revenue	4/27	Marjorie Taylor, Xann Culver	Exhibit Link
SB 884	Joint Tax Expend.	4/28	Seiji Shiratori	Exhibit Link
HB 5034	W/M Gen. Govt.	5/3	Betsy Imholt	Exhibit Link
SB 205	House Revenue	5/3	Marjorie Taylor, Ben Gille	Exhibit Link
SB 1012	House Revenue	5/4	Seiji Shiratori	Exhibit Link
HB 2073	House Revenue	5/9	Marjorie Taylor, Xann Culver	Exhibit Link
SB 1092	Senate Fin./Revenue	5/9	Marjorie Taylor, Xann Culver	Exhibit Link
SB 881	House Bus. & Labor	5/10	Marjorie Taylor, Xann Culver	Exhibit Link
SB 150, SB 154, reMAVs	Senate Fin./Revenue	5/16	Seiji Shiratori	Exhibit Link
HB 3235	Joint Tax Expend.	5/30	Marjorie Taylor, Megan Denison	Exhibit Link
SB 502	Senate Fin./Revenue	5/31	Marjorie Taylor, Megan Denison	Exhibit Link
HB 2080	Joint Tax Expend.	6/1	Seiji Shiratori	None
Transient Lodging Tax	House Housing/ Homelessness	6/1	None	Exhibit Link
HB 2009	Joint Tax Expend.	6/2	Xann Culver, Seiji Shiratori	Exhibit Link
SB 1084	Joint Tax Expend.	6/2	Xann Culver, Seiji Shiratori	Exhibit Link
SB 1	W/M Gen. Govt.	6/6	Megan Denison	None
SB 140	Senate Fin./Revenue	6/6	Marjorie Taylor, Xann Culver	Exhibit Link
HB 3235	Joint Tax Expend.	6/7	Marjorie Taylor, Megan Denison	None
HB 2083	House Revenue	6/20	Marjorie Taylor, Ben Gille	Exhibit Link
HB 2073	Senate Fin./Revenue	6/22	Marjorie Taylor, Xann Culver	Exhibit Link
SB 919	House Revenue	6/22	Seiji Shiratori	None
SB 465	House Revenue	6/22	Seiji Shiratori	None
SB 1064	House Revenue	6/22	Marjorie Taylor, Ben Gille	Exhibit Link
HB 2083	Senate Fin./Revenue	6/23	Marjorie Taylor, Ben Gille	Exhibit Link



Legislative Website Links and Relating Clauses or Subjects Index

HB 2008 – protections from debt collection	SB 1 – data collected by the Department of Revenue
HB 2009 – revenue (R&D Tax credit)	SB 2 – income tax deductions for renting rooms
HB 2031 – property value appeals board	SB 4 – economic development
HB 2033 – instruments conveying title to real property	SB 54 – property tax exemption for community solar
HB 2058 – financial assistance for Ag Overtime	SB 56 – CAT exemption for certain health care services
HB 2071 – extending sunsets for certain tax credits	SB 61 – CAT exemption for certain prescription drugs
HB 2073 – corporate activity tax	SB 68 – exemptions from estate tax
HB 2079 – historic property	SB 127 – CAT exemptions
HB 2080 – property tax system	SB 129 – Sunset for Opportunity Grant tax credit
HB 2083 – revenue (PTE-E program)	SB 140 – Legislative Revenue study of CAT
HB 2086 – property tax assessment	SB 141 – connection to federal tax law
HB 2087 – forest products harvest tax	SB 149 – sunset for historic prop. special assessment
HB 2089 – transfer of revenue from OR Marijuana Acct	SB 150 – property tax system
HB 2093 – Oregon film production tax credit	SB 154 – calculation of maximum assessed value
HB 2094 – correction of erroneous material in tax law	SB 158 – pass-through business alternative income tax
HB 2110 – municipal audits	SB 181 – military pay
HB 2161 – small forestland tax credit	SB 184 – child support
HB 2204 – tax credit for employment of certain youth	SB 198 – floating structures
HB 2237 – board of property tax appeals term length	SB 205 – detection of fraud
HB 2290 – information sharing for OED programs	SB 206 – property taxation authority
HB 2305 – military pay	SB 271 – boundary changes for Ed. Service Districts
HB 2324 – notices of appeal	SB 465 – taxation of property of jet boat companies
HB 2505 – local marijuana taxes	SB 498 – estate tax treatment of nat. resource prop.
HB 2507 – property tax exemption	SB 502 – establishing trust fund for wildfire programs
HB 2527 – wildlife habitat special assessment	SB 540 – taxable income exemption for military
HB 2548 – local government income taxes	SB 655 – frozen assessed value for certain individuals
HB 2576 – judicial review of local income taxes	SB 825 – first-time home buyer saving accounts
HB 2624 – exclusion from estate tax	SB 847 – property and affordable housing
HB 2685 – tax credit for woody biomass	SB 881 – obligations of worker leasing companies
HB 2705 – prop tax exemption for affordable housing	SB 884 – property tax exemption for disabled veterans
HB 2757 – crisis services	SB 919 – housing and certain property tax exemptions
HB 2805 – public meetings	SB 939 – estate tax exclusion
HB 2812 – income tax deductions for certain losses	SB 981 – Department of Revenue debt collections
HB 2965 – uncollectible property taxes	SB 1012 – assessment of rebuilt homesteads
HB 2971 – voluntary in-stream leasing of water rights	SB 1049 – statutory changes to support budget
HB 2980 – tax increment financing in certain areas	SB 1064 – signature collection for charitable checkoff
HB 3004 – renewable energy	SB 1068 – annexation to rural fire protection districts
HB 3032 – income tax deduction for renting rooms	SB 1084 – economic incentives
HB 3039 – opportunity zones	SB 1092 – administration of estate tax
HB 3090 – prohibition of sale of flavored tobacco	SB 5506 – omnibus budget bill
HB 3167 – publication of legal notices	
HB 3194 – definition of “minor construction”	
HB 3226 – corporate activity tax liability	
HB 3235 – child tax credit	
HB 3406 – tax credit for rehab of short line railroad	
HB 3409 – climate and home energy efficiency	
HB 3440 – county property sales	
HB 3446 – assessment of rebuilt homesteads	
HB 3461 – deferral of prop taxes after wildfires	
HB 3551 – assessment of the property of airlines	

Summary Sections Index

Bill #	Summary Sections	Impacted Programs
HB 2008	Collections, Testimony	Not Passed
HB 2009	Business, PTD, Testimony	Personal Income Tax; Corporation Income and Excise Taxes; Finance, Taxation and Exemptions
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HB 2033	PTD	Finance, Taxation and Exemptions
HB 2058	PTAC	Personal Income Tax; Corporation Income and Excise Taxes
HB 2071	Business, PTAC	Personal Income Tax; Corporation Income and Excise Taxes
HB 2073	Agency Req., Business, Testimony	Corporate Activity Tax
HB 2079	PTD	Vetoed
HB 2080	PTD, Testimony	Valuation; Finance, Taxation and Exemptions
HB 2083	PTAC. Budget, Testimony	Personal Income Tax
HB 2086	PTD, Budget	Property Tax
HB 2087	PTD	Timber, Farm and Forest; Finance
HB 2089	Business	Not Passed
HB 2093	Business, PTAC	Personal Income Tax; Corporation Income and Excise Taxes
HB 2094	PTD, Testimony	Local Budget Law
HB 2110	PTD	Finance, Taxation and Exemptions
HB 2161	Business	Personal Income Tax; Corporation Income and Excise Taxes
HB 2204	Business	Not Passed
HB 2237	PTD	Support, Assistance and Oversight
HB 2290	Business	Not Passed
HB 2305	Testimony	Testimony Only – PTAC
HB 2324	PTD	Support, Assistance and Oversight

Bill #	Summary Sections	Impacted Programs
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HB 2507	PTD	Finance, Taxation and Exemptions
HB 2527	PTD	Support, Assistance and Oversight
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HB 2576	PTAC	Personal Income Tax
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HB 2685	Business	Not Passed
HB 2705	Testimony	Testimony Only – PTD
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HB 3235	PTAC, Budget, Testimony	Personal Income Tax
HB 3406	Business, PTAC	Personal Income Tax; Corporation Income and Excise Taxes
HB 3409	PTD	Support, Assistance and Oversight

Bill #	Summary Sections	Impacted Programs
HB 3440	PTD	Support, Assistance and Oversight
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HB 3461	Testimony	Testimony Only – PTD
HB 3551	Testimony	Testimony Only – PTD
HB 5005	PTD, Budget	Valuation; IT; Finance
HB 5029	Budget	Business Division
HB 5034	Budget	All agency programs
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SB 2	Testimony	Testimony Only – PTAC
SB 4	Collections	Collections; Other Agency Accounts
SB 54	Testimony	Testimony Only – PTD
SB 56	Business	Not Passed
SB 61	Business	Not Passed
SB 68	Business	Not Passed
SB 127	Business	Not Passed
SB 129	Business, PTAC	Personal Income Tax; Corporation Income and Excise Taxes
SB 140	Testimony	Testimony Only – Business
SB 141	Business, PTAC	Personal Income Tax; Corporation Income and Excise Taxes
SB 149	PTD	Not Passed
SB 150	Testimony	Testimony Only – PTD
SB 154	Testimony	Testimony Only – PTD
SB 158	PTAC, Testimony	Not Passed
SB 181	Testimony	Testimony Only – PTAC
SB 184	Collections	Collections

Bill #	Summary Sections	Impacted Programs
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SB 205	Agency Req., PTAC, Testimony	Personal Income Tax
SB 206	Agency Req., PTD, Testimony	Property Tax; Local Budget Law
SB 271	PTD	Support, Assistance and Oversight
SB 465	Testimony	Testimony Only – PTD
SB 498	Business	Estate Tax
SB 502	Testimony	Testimony Only – PTAC
SB 540	PTAC, Testimony	Not Passed
SB 655	Testimony	Testimony Only – PTD
SB 825	PTAC	Not Passed
SB 847	Testimony	Testimony Only – PTD
SB 881	Testimony	Testimony Only – Business
SB 884	Testimony	Testimony Only – PTD
SB 919	PTD, Testimony	Finance, Taxation and Exemptions
SB 939	Business	Not Passed
SB 981	Agency Req., Collections, Testimony	Collections; Other Agency Accounts
SB 1012	PTD	Not Passed
SB 1049	Budget	Business Division
SB 1064	PTAC, Testimony	Not Passed
SB 1068	PTD	Cadastral
SB 1084	Testimony	Testimony Only – Business/PTD
SB 1092	Testimony	Testimony Only – Business
SB 5506	PTAC, PTD, Budget	Personal Income Tax; Valuation; IT; Finance

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Veto

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