

# House Bill 3009

Sponsored by Representative J SMITH; Representative BUCKLEY

## SUMMARY

The following summary is not prepared by the sponsors of the measure and is not a part of the body thereof subject to consideration by the Legislative Assembly. It is an editor's brief statement of the essential features of the measure **as introduced**.

Reduces state tax expenditures in tax year by same percentage that Oregon Department of Administrative Services and Governor reduce allotments to state agencies for same tax year.

## A BILL FOR AN ACT

1  
2 Relating to tax expenditures.

3 **Be It Enacted by the People of the State of Oregon:**

4 **SECTION 1. Section 2 of this 2011 Act is added to and made a part of ORS 291.201 to**  
5 **291.222.**

6 **SECTION 2. (1) If the Oregon Department of Administrative Services, with the approval**  
7 **of the Governor, reduces the amount allotted to state agencies in the manner provided in**  
8 **ORS 291.261, the amount of a state tax expenditure that may be claimed by a taxpayer in a**  
9 **tax year is reduced in the manner described in subsection (2) of this section by the same**  
10 **percentage that allotments are reduced under ORS 291.261.**

11 **(2) A state tax expenditure is reduced under subsection (1) of this section for each tax**  
12 **year by a percentage equal to the cumulative total percentage that allotments are reduced**  
13 **under ORS 291.261 for the same tax year.**

14 **SECTION 3. Section 2 of this 2011 Act applies to tax years beginning on or after January**  
15 **1, 2012.**

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**NOTE:** Matter in **boldfaced** type in an amended section is new; matter [*italic and bracketed*] is existing law to be omitted. New sections are in **boldfaced** type.