

Enrolled Senate Bill 297

Printed pursuant to Senate Interim Rule 213.28 by order of the President of the Senate in conformance with pre-session filing rules, indicating neither advocacy nor opposition on the part of the President (at the request of Senate Interim Committee on Finance and Revenue)

CHAPTER

AN ACT

Relating to correction of erroneous material in Oregon tax law; creating new provisions; amending ORS 90.650, 294.178, 294.184, 307.475, 307.990, 314.752, 315.053, 315.356, 316.502, 316.832, 318.031, 323.230 and 527.710 and section 5a, chapter 832, Oregon Laws 2005, and sections 2b and 7b, chapter 906, Oregon Laws 2007; and repealing ORS 285C.530, 285C.533, 314.088, 315.134, 315.274, 315.311, 315.324, 315.511, 315.604, 316.095, 316.871, 316.872, 316.873, 316.874, 316.876, 316.877, 316.878, 316.879, 316.881, 316.882, 316.883, 316.884, 468.451, 468.456, 468.461, 468.466, 468.471, 468.476, 468.481, 468.486, 468.491, 468A.095, 468A.096, 468A.098, 496.260, 496.265 and 759.217 and sections 3 and 4, chapter 519, Oregon Laws 2005, section 61, chapter 832, Oregon Laws 2005, sections 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 81, 82, 83 and 88, chapter 843, Oregon Laws 2007, sections 6b, 6c, 7b and 7c, chapter 868, Oregon Laws 2007, and section 20b, chapter 906, Oregon Laws 2007.

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

SECTION 1. Section 2b, chapter 906, Oregon Laws 2007, is amended to read:

Sec. 2b. The amendments to [section 2 of this 2007 Act] **ORS 90.645** by section 2a, **chapter 906, Oregon Laws 2007**, [of this 2007 Act] become operative January 1, [2013] **2014**.

NOTE: Adjusts date, making amendments operative on same date as sunset to which they relate. See section 18, chapter 906, Oregon Laws 2007, as amended by section 33, chapter 913, Oregon Laws 2009.

SECTION 2. ORS 90.650 is amended to read:

90.650. (1) If a manufactured dwelling park or a portion of a manufactured dwelling park is closed, resulting in the termination of the rental agreement between the landlord of the park and a tenant renting space for a manufactured dwelling, whether because of the exercise of eminent domain, by order of a federal, state or local agency or as provided under ORS 90.645 (1), the landlord shall provide notice to the tenant of the tax credit provided under [section 82, chapter 843, Oregon Laws 2007, and] section 17, chapter 906, Oregon Laws 2007. The notice shall state the eligibility requirements for the credit, information on how to apply for the credit and any other information required by the Office of Manufactured Dwelling Park Community Relations or the Department of Revenue by rule. The notice shall also state that the closure may allow the taxpayer to appeal the property tax assessment on the manufactured dwelling.

(2) The office shall adopt rules establishing a sample form for the notice described in this section and the notice described in ORS 90.645 (3).

(3) The department, in consultation with the office, shall adopt rules establishing a sample form and explanation for the property tax assessment appeal.

(4) The office may adopt rules to administer this section.

NOTE: Deletes reference to repealed statute in (1). See section 27 (repealing section 82, chapter 843, Oregon Laws 2007).

SECTION 3. Section 7b, chapter 906, Oregon Laws 2007, is amended to read:

Sec. 7b. The amendments to ORS [90.635] **90.650** by section 7a, **chapter 906, Oregon Laws 2007, [of this 2007 Act]** become operative January 1, [2013] **2014**.

NOTE: Adjusts date, making amendments operative on same date as sunset to which they relate. See section 18, chapter 906, Oregon Laws 2007, as amended by section 33, chapter 913, Oregon Laws 2009.

SECTION 4. ORS 285C.530 and 285C.533 are repealed.

NOTE: Repeals outdated statutes.

SECTION 5. ORS 294.178 is amended to read:

294.178. (1) Before issuing any certificate under ORS 294.175, the Department of Revenue shall estimate the amount available in the County Assessment Function Funding Assistance Account created under ORS 294.184 for distribution as grants to counties for the ensuing fiscal year.

(2) The estimate shall be used to determine the estimated percent of the moneys available in the County Assessment Function Funding Assistance Account that each county will receive as grants and the total estimated grant that each county will receive for the ensuing fiscal year. The estimates so determined shall serve as the estimates required to be included in any certification issued under ORS 294.175 for that county.

(3) On or before the 25th day of the month following the close of each fiscal quarter, the department shall pay a percentage of the moneys in the County Assessment Function Funding Assistance Account [*as of the close of that fiscal quarter*] to each county to which a certificate has been issued under ORS 294.175.

(4) Except as provided under subsection (5) of this section, the percentage to be paid to each county under subsection (3) of this section shall be the percentage that the expenditures of the county certified by the department to the county governing body under ORS 294.175 bears to the total of all expenditures of all counties certified by the department to counties under ORS 294.175. In determining the expenditures of a county or in determining the total of all expenditures for purposes of this subsection:

(a) No expenditures shall be included that have not been certified under ORS 294.175.

(b) No expenditures of any county that did not file an estimate of expenditures under ORS 294.175 shall be included.

(c) No expenditures of any county for which certification has been denied shall be included.

(d) No expenditures of any county that does not make its appropriation under ORS 294.435 based upon 100 percent of the expenditures certified shall be included.

(e) No expenditures of any county that does not certify compliance under ORS 294.181 shall be included.

(5) If the expenditures of a county are not included for a fiscal quarter on account of subsection (4) of this section, no grant shall be made to that county under subsection (3) of this section for that fiscal quarter. If grant funds are denied to any county under this subsection for any fiscal quarter, the percentage determined under subsection (4) of this section shall be redetermined, excluding from the computation for that fiscal quarter the certified expenditures of the county for which grant funds are denied to the end that all of the funds available in the County Assessment Function Funding Assistance Account [*as of the close of the fiscal quarter*] **at the time of calculating the quarterly distribution** may be distributed.

NOTE: Eliminates accounting impossibility in (3) and (5) by allowing transfer of moneys on date other than that on which no moneys are available.

SECTION 6. ORS 294.184 is amended to read:

294.184. (1) There is created under ORS 293.445 a suspense account to be known as the County Assessment Function Funding Assistance Account. The account shall consist of:

- (a) All moneys paid over by the county treasurers as provided under ORS 294.187 (2)(a); and
- (b) All interest earned upon any moneys in the account.

(2) *[Of the moneys in the account as of the last day of each fiscal quarter]* **Prior to each quarterly distribution of the moneys in the account under ORS 294.178**, the moneys necessary to pay the following Department of Revenue expenses shall be transferred to a suspense account of the department created under ORS 293.445 and are continuously appropriated to the department for:

- (a) Expenses incurred in carrying out the purposes of ORS 294.175 to 294.184; and
- (b) Appraisal expenses incurred by the department in appraising principal and secondary industrial properties identified under ORS 306.126 and property of centrally assessed companies under ORS 308.505 to 308.665.

(3) The *[total]* amount of moneys transferred to the suspense account of the department under subsection (2) of this section **each quarter** may not exceed 10 percent of the moneys in the account *[as of the last day of the fiscal quarter for which the transfer is being made]*.

(4) The remainder of the moneys in the account *[as of the last day of the fiscal quarter]* **after the transfer made under subsection (2) of this section** shall be used for the purpose of making the grant payments to counties as required under ORS 294.178 and are continuously appropriated to the department for that purpose.

NOTE: Eliminates accounting impossibility in (2), (3) and (4) by allowing transfer of moneys on date other than that on which no moneys are available.

SECTION 7. ORS 307.475 is amended to read:

307.475. (1) Any taxpayer may apply to the Director of the Department of Revenue for a recommendation that the value of certain property be:

- (a) Stricken from the assessment roll and that any taxes assessed against such property be stricken from the tax roll on the grounds of hardship; or
- (b) Redetermined pursuant to ORS 308.146 (6) or 308.428.

(2) As used in this section, "hardship" means a situation where property is subject to taxation but would have received relief had there been a timely filing of a valid claim for exemption, for cancellation of assessment or for a redetermination of value pursuant to ORS 308.146 (6) or 308.428, and where the failure to make timely application for the exemption, cancellation or change in assessment date was by reason of good and sufficient cause.

(3) An application to the director for a recommendation of tax relief on the grounds of hardship must be made not later than December 15 of the year in which the failure to timely file a **valid claim *[of hardship]* for exemption, for cancellation of assessment or for a redetermination of value pursuant to ORS 308.146 (6) or 308.428** occurred.

(4) If the director, in the discretion of the director, finds that tax relief should be granted on the grounds of hardship, the director shall send the written recommendation of the director to the assessor of the county in which the property is located. If the assessor agrees with the recommendation, the assessor shall note approval thereon. The person in charge of the roll shall:

- (a) Enter an assessment consistent with a redetermination of the value of the property as of July 1 of the assessment year;
- (b) Strike all or a portion of taxes on the tax roll; or
- (c) Issue a refund of taxes already paid. A refund of taxes paid shall be treated as any refund granted under ORS 311.806.

NOTE: Resolves circular reference by eliminating misuse of defined term in (3).

SECTION 8. ORS 307.990 is amended to read:

307.990. If any person *[shall willfully deliver any statement]* **willfully delivers any statement containing a false statement of a material fact** to the officer charged with assessment of property for tax purposes in the county of the person *[containing a false statement of a material fact]*, whether it be an owner, shipper, the agent of the person, or a *[storageman or warehouseman]* **storehouse or warehouse operator** of the agent of the person, the person shall be guilty of a

misdemeanor, and upon conviction shall be punished by a fine of not more than \$500 or by imprisonment in the county jail for not more than six months.

NOTE: Neutralizes gender-specific terms and improves readability of text.

SECTION 9. ORS 314.088 is repealed.

NOTE: Repeals outdated statute.

SECTION 10. Sections 3 and 4, chapter 519, Oregon Laws 2005, are repealed.

NOTE: Repeals outdated statutes related to ORS 314.088. See section 9 (repealing ORS 314.088).

SECTION 11. ORS 314.752, as amended by section 26, chapter 76, Oregon Laws 2010, is amended to read:

314.752. (1) Except as provided in ORS 314.740 (5)(b), the tax credits allowed or allowable to a C corporation for purposes of ORS chapter 317 or 318 shall not be allowed to an S corporation. The business tax credits allowed or allowable for purposes of ORS chapter 316 shall be allowed or are allowable to the shareholders of the S corporation.

(2) In determining the tax imposed under ORS chapter 316, as provided under ORS 314.734, on income of the shareholder of an S corporation, there shall be taken into account the shareholder's pro rata share of business tax credit (or item thereof) that would be allowed to the corporation (but for subsection (1) of this section) or recapture or recovery thereof. The credit (or item thereof), recapture or recovery shall be passed through to shareholders in pro rata shares as determined in the manner prescribed under section 1377(a) of the Internal Revenue Code.

(3) The character of any item included in a shareholder's pro rata share under subsection (2) of this section shall be determined as if such item were realized directly from the source from which realized by the corporation, or incurred in the same manner as incurred by the corporation.

(4) If the shareholder is a nonresident and there is a requirement applicable for the business tax credit that in the case of a nonresident the credit be allowed in the proportion provided in ORS 316.117, then that provision shall apply to the nonresident shareholder.

(5) As used in this section, "business tax credit" means a tax credit granted to personal income taxpayers to encourage certain investment, to create employment, economic opportunity or incentive or for charitable, educational, scientific, literary or public purposes that is listed under this subsection as a business tax credit or is designated as a business tax credit by law or by the Department of Revenue by rule and includes but is not limited to the following credits: ORS 285C.309 (tribal taxes on reservation enterprise zones and reservation partnership zones), ORS 315.104 (forestation and reforestation), [ORS 315.134 (fish habitat improvement),] ORS 315.138 (fish screening, by-pass devices, fishways), ORS 315.156 (crop gleaning), ORS 315.164 and 315.169 (farmworker housing), ORS 315.204 (dependent care assistance), ORS 315.208 (dependent care facilities), ORS 315.213 (contributions for child care), ORS 315.304 (pollution control facility), [ORS 315.324 (plastics recycling),] ORS 315.354 and 469.207 (energy conservation facilities), ORS 315.507 (electronic commerce), [ORS 315.511 (advanced telecommunications facilities), ORS 315.604 (bone marrow transplant expenses),] ORS 317.115 (fueling stations necessary to operate an alternative fuel vehicle) and ORS 315.141 (biomass production for biofuel).

NOTE: Deletes references to repealed statutes in (5). See section 13 (repealing ORS 315.134 and 315.324) and section 15 (repealing ORS 315.511 and 315.604).

SECTION 12. ORS 315.053 is amended to read:

315.053. An income tax credit allowed under ORS 315.141, 315.354 or 315.514 or [section 47, chapter 843, Oregon Laws 2007, or] section 12, chapter 855, Oregon Laws 2007, may be transferred or sold only to one or more of the following:

- (1) A C corporation.
- (2) An S corporation.
- (3) A personal income taxpayer.

NOTE: Deletes reference to repealed statute in lead-in. See section 27 (repealing section 47, chapter 843, Oregon Laws 2007).

SECTION 13. ORS 315.134, 315.274, 315.311 and 315.324 are repealed.

NOTE: Repeals outdated statutes.

SECTION 14. ORS 315.356 is amended to read:

315.356. (1) If a taxpayer obtains a grant from the federal government in connection with a facility that has been certified by the Director of the State Department of Energy, the certified cost of the facility shall be reduced on a dollar for dollar basis. Any income or excise tax credits that the taxpayer would be entitled to under ORS 315.354 and 469.185 to 469.225 after any reduction described in this subsection may not be reduced by the federal grant. A taxpayer applying for a federal grant shall notify the Department of Revenue by certified mail within 30 days after each application, and after the receipt of any grant.

(2) A taxpayer is eligible to participate in both this tax credit program and low interest, government-sponsored loans.

(3) A taxpayer who receives a tax credit or property tax relief on a pollution control facility or an alternative energy device under ORS 307.405, 315.304 or 316.116 is not eligible for a tax credit on the same facility or device under ORS 315.354 and 469.185 to 469.225.

[(4) A credit may not be allowed under ORS 315.354 if the taxpayer has received a tax credit on the same facility or device under ORS 315.324.]

NOTE: Deletes reference to repealed statute in (4). See section 13 (repealing ORS 315.324).

SECTION 15. ORS 315.511, 315.604 and 316.095 are repealed.

NOTE: Repeals outdated statutes.

SECTION 16. Section 5a, chapter 832, Oregon Laws 2005, as amended by section 35, chapter 843, Oregon Laws 2007, and section 12, chapter 913, Oregon Laws 2009, is amended to read:

Sec. 5a. A taxpayer may not be allowed a credit under ORS 316.116 if the first tax year for which the credit would otherwise be allowed with respect to an alternative energy device or alternative fuel vehicle or related equipment [*is*] **begins** on or after January 1, 2012.

NOTE: Corrects word choice.

SECTION 17. ORS 316.502, as amended by section 60, chapter 832, Oregon Laws 2005, sections 86 and 87, chapter 843, Oregon Laws 2007, sections 6, 6a, 7 and 7a, chapter 868, Oregon Laws 2007, and sections 20 and 20a, chapter 906, Oregon Laws 2007, is amended to read:

316.502. (1) The net revenue from the tax imposed by this chapter, after deducting refunds, shall be paid over to the State Treasurer and held in the General Fund as miscellaneous receipts available generally to meet any expense or obligation of the State of Oregon lawfully incurred.

(2) A working balance of unreceipted revenue from the tax imposed by this chapter may be retained for the payment of refunds, but such working balance shall not at the close of any fiscal year exceed the sum of \$1 million.

(3) Moneys are continuously appropriated to the Department of Revenue to make:

(a) The refunds authorized under subsection (2) of this section; **and**

(b) **The refund payments in excess of tax liability authorized under ORS 315.262 and 315.266 and section 17, chapter 906, Oregon Laws 2007.**

NOTE: Conforms section to legislative style by restoring references to tax credits in (3)(b).

SECTION 18. The amendments to ORS 316.502 by section 17 of this 2011 Act apply to refunds for credits claimed for tax years beginning on or after January 1, 2007.

NOTE: Restates applicability of amendments to statute for which references were restored.

SECTION 19. (1) Section 61, chapter 832, Oregon Laws 2005, as amended by section 4, chapter 880, Oregon Laws 2007, is repealed.

(2) Section 88, chapter 843, Oregon Laws 2007, is repealed.

(3) Sections 6b, 6c, 7b and 7c, chapter 868, Oregon Laws 2007, are repealed.

(4) Section 20b, chapter 906, Oregon Laws 2007, is repealed.

NOTE: Repeals unnecessary operative dates and applicability provisions for amendments to ORS 316.502 by section 60, chapter 832, Oregon Laws 2005, sections 84 to 87, chapter 843, Oregon Laws 2007, sections 6, 6a, 7 and 7a, chapter 868, Oregon Laws 2007, and sections 19 to 20a, chapter 906, Oregon Laws 2007.

SECTION 20. ORS 316.832 is amended to read:

316.832. (1) In addition to the modifications to federal taxable income contained in this chapter, there shall be subtracted from federal taxable income traveling expenses[, *as defined in ORS 316.824,*] incurred by a logger in job-related travel.

(2) The modification to federal taxable income by subsection (1) of this section shall be substantiated by any proof required by the Department of Revenue by rule. The requirement for substantiation may be waived partially, conditionally or absolutely, as provided under ORS 315.063.

NOTE: Eliminates unnecessary reference in (1).

SECTION 21. ORS 316.871, 316.872, 316.873, 316.874, 316.876, 316.877, 316.878, 316.879, 316.881, 316.882, 316.883 and 316.884 are repealed.

NOTE: Repeals outdated statutes.

SECTION 22. ORS 318.031 is amended to read:

318.031. It being the intention of the Legislative Assembly that this chapter and ORS chapter 317 shall be administered as uniformly as possible (allowance being made for the difference in imposition of the taxes), ORS 305.140 and 305.150, ORS chapter 314 and the following sections are incorporated into and made a part of this chapter: ORS 285C.309, 315.104, [315.134,] 315.141, 315.156, 315.204, 315.208, 315.213, 315.304[,] and 315.507[, 315.511 and 315.604] (all only to the extent applicable to a corporation) and ORS chapter 317.

NOTE: Deletes references to repealed statutes. See section 13 (repealing ORS 315.134) and section 15 (repealing ORS 315.511 and 315.604).

SECTION 23. ORS 323.230 is amended to read:

323.230. The Department of Revenue or its authorized representative, upon oral or written demand, may make such examinations of the books, papers, records and equipment of persons dealing in, transporting, or storing cigarettes and such other investigations as it may deem necessary in carrying out the provisions of ORS 323.005 to 323.482. In addition to any other reports required under ORS 323.005 to 323.482, the department may, by rule or otherwise, require additional, other, or supplemental reports from distributors, dealers, transporters, common and private carriers, [warehousemen] **warehouse operators**, bailees and other persons and prescribe the form, including verification, of the information to be given and the times for filing of such additional, other or supplemental reports.

NOTE: Neutralizes gender-specific term.

SECTION 24. ORS 468.451, 468.456, 468.461, 468.466, 468.471, 468.476, 468.481, 468.486, 468.491, 468A.095, 468A.096, 468A.098, 496.260 and 496.265 are repealed.

NOTE: Repeals outdated statutes.

SECTION 25. ORS 527.710 is amended to read:

527.710. (1) In carrying out the purposes of ORS 527.610 to 527.770, 527.990 (1) and 527.992, the State Board of Forestry shall adopt, in accordance with applicable provisions of ORS chapter 183, rules to be administered by the State Forester establishing standards for forest practices in each region or subregion.

(2) The rules shall ensure the continuous growing and harvesting of forest tree species. Consistent with ORS 527.630, the rules shall provide for the overall maintenance of the following resources:

- (a) Air quality;
- (b) Water resources, including but not limited to sources of domestic drinking water;
- (c) Soil productivity; and
- (d) Fish and wildlife.

(3)(a) In addition to its rulemaking responsibilities under subsection (2) of this section, the board shall collect and analyze the best available information and establish inventories of the following resource sites needing protection:

(A) Threatened and endangered fish and wildlife species identified on lists that are adopted, by rule, by the State Fish and Wildlife Commission or are federally listed under the Endangered Species Act of 1973 as amended;

(B) Sensitive bird nesting, roosting and watering sites;

- (C) Biological sites that are ecologically and scientifically significant; and
- (D) Significant wetlands.

(b) The board shall determine whether forest practices would conflict with resource sites in the inventories required by paragraph (a) of this subsection. If the board determines that one or more forest practices would conflict with resource sites in the inventory, the board shall consider the consequences of the conflicting uses and determine appropriate levels of protection.

(c) Based upon the analysis required by paragraph (b) of this subsection, and consistent with the policies of ORS 527.630, the board shall adopt rules appropriate to protect resource sites in the inventories required by paragraph (a) of this subsection.

(4) Before adopting rules under subsection (1) of this section, the board shall consult with other agencies of this state or any of its political subdivisions that have functions with respect to the purposes specified in ORS 527.630 or programs affected by forest operations. Agencies and programs subject to consultation under this subsection include, but are not limited to:

(a) Air and water pollution programs administered by the Department of Environmental Quality under ORS chapters 468A and 468B and ORS 477.013 and 477.515 to 477.532;

(b) Mining operation programs administered by the Department of Geology and Mineral Industries under ORS 516.010 to 516.130 and ORS chapter 517;

(c) Game fish and wildlife, commercial fishing, licensing[,] **and** wildlife and bird refuge [*and fish habitat improvement*] tax incentive programs administered by the State Department of Fish and Wildlife under ORS 272.060[, 315.134] and ORS chapters 496, 498, 501, 506 and 509;

(d) Park land, Willamette River Greenway, scenic waterway and recreation trail programs administered by the State Parks and Recreation Department under ORS 358.480 to 358.545, 390.310 to 390.368, 390.805 to 390.925, 390.950 to 390.989 and 390.121;

(e) The programs administered by the Columbia River Gorge Commission under Public Law 99-663 and ORS 196.110 and 196.150;

(f) Removal and fill, conservation and conservation tax incentive programs administered by the State Land Board and the Department of State Lands under ORS 196.800 to 196.900 and 273.553 to 273.591;

(g) Federal Safe Drinking Water Act programs administered by the Oregon Health Authority under ORS 448.273 to 448.990;

(h) Conservation and conservation tax incentive programs administered by the Natural Heritage Advisory Council under ORS 273.553 to 273.591;

(i) Open space land tax incentive programs administered by cities and counties under ORS 308A.300 to 308A.330;

(j) Water resources programs administered by the Water Resources Department under ORS 536.220 to 536.540; and

(k) Pesticide control programs administered by the State Department of Agriculture under ORS chapter 634.

(5) In carrying out the provisions of subsection (4) of this section, the board shall consider and accommodate the rules and programs of other agencies to the extent deemed by the board to be appropriate and consistent with the purposes of ORS 527.630.

(6) The board shall adopt rules to meet the purposes of another agency's regulatory program where it is the intent of the board to administer the other agency's program on forestland and where the other agency concurs by rule. An operation performed in compliance with the board's rules shall be deemed to comply with the other agency's program.

(7)(a) The board may enter into cooperative agreements or contracts necessary in carrying out the purposes specified in ORS 527.630.

(b) The State Forestry Department shall enter into agreements with appropriate state agencies for joint monitoring of the effectiveness of forest practice rules in protecting forest resources and water quality.

(8) If, based upon the study completed pursuant to section 15 (2)(f), chapter 919, Oregon Laws 1991, the board determines that additional rules are necessary to protect forest resources pursuant

to ORS 527.630, the board shall adopt forest practice rules that reduce to the degree practicable the adverse impacts of cumulative effects of forest practices on air and water quality, soil productivity, fish and wildlife resources and watersheds. Such rules shall include a process for determining areas where adverse impacts from cumulative effects have occurred or are likely to occur, and may require that a written plan be submitted for harvests in such areas.

(9)(a) The State Forester, in cooperation with the State Department of Fish and Wildlife, shall identify streams for which restoration of habitat would be environmentally beneficial. The State Forester shall select as a priority those streams where restoration efforts will provide the greatest benefits to fish and wildlife, and to streambank and streambed stability.

(b) For those streams identified in paragraph (a) of this subsection, the State Forester shall encourage landowners to enter into cooperative agreements with appropriate state agencies for conduct of restoration activities.

(c) The board, in consultation with appropriate state agencies, shall study and identify methods for restoring or enhancing fish and wildlife populations through restoration and rehabilitation of sites beneficial to fish and wildlife.

(d) The board shall adopt rules to implement the findings of this subsection.

(10) In addition to its responsibilities under subsections (1) to (3) of this section, the board shall adopt rules to reduce the risk of serious bodily injury or death caused by a rapidly moving landslide directly related to forest practices. The rules shall consider the exposure of the public to these safety risks and shall include appropriate practices designed to reduce the occurrence, timing or effects of rapidly moving landslides. As used in this subsection, "rapidly moving landslide" has the meaning given that term in ORS 195.250.

NOTE: Deletes reference to repealed statute in (4)(c). See section 13 (repealing ORS 315.134).

SECTION 26. ORS 759.217 is repealed.

NOTE: Repeals outdated statute.

SECTION 27. (1) Sections 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 50 and 51, chapter 843, Oregon Laws 2007, are repealed.

(2) Section 49, chapter 843, Oregon Laws 2007, as amended by section 67c, chapter 865, Oregon Laws 2009, and section 7, chapter 913, Oregon Laws 2009, is repealed.

(3) Section 52, chapter 843, Oregon Laws 2007, as amended by section 9, chapter 913, Oregon Laws 2009, is repealed.

(4) Sections 81 and 82, chapter 843, Oregon Laws 2007, are repealed.

(5) Section 83, chapter 843, Oregon Laws 2007, as amended by section 32, chapter 913, Oregon Laws 2009, is repealed.

SECTION 28. (1) The repeal of statutes by section 27 (1) to (3) of this 2011 Act is intended solely to remove duplicative sections and improve clarity and consistency in the Oregon Revised Statutes. This repeal has no effect on the availability or applicability of tax credits allowed for diesel engines under section 28, chapter 618, Oregon Laws 2003, or section 12, chapter 855, Oregon Laws 2007, and does not alter any right or obligation created by those provisions.

(2) The repeal of statutes by section 27 (4) and (5) of this 2011 Act is intended solely to remove duplicative sections and improve clarity and consistency in the Oregon Revised Statutes. This repeal has no effect on the availability or applicability of the tax credit allowed for manufactured dwelling park closures under section 17, chapter 906, Oregon Laws 2007, and does not alter any right or obligation created by that provision.

Passed by Senate March 8, 2011

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Robert Taylor, Secretary of Senate

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Peter Courtney, President of Senate

Passed by House May 9, 2011

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Bruce Hanna, Speaker of House

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Arnie Roblan, Speaker of House

Received by Governor:

.....M,....., 2011

Approved:

.....M,....., 2011

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John Kitzhaber, Governor

Filed in Office of Secretary of State:

.....M,....., 2011

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Kate Brown, Secretary of State