House Bill 2135

Introduced and printed pursuant to House Rule 12.00. Presession filed (at the request of House Interim Committee on Revenue)

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.

Removes prohibition against local government enactment of taxes on alcoholic beverages. Applies to alcoholic beverages manufactured or imported after effective date of Act. Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

Relating to local government taxes on alcoholic beverages; creating new provisions; amending ORS 471.810; repealing ORS 473.190; and prescribing an effective date.

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

SECTION 1. ORS 473.190 is repealed.

SECTION 2. ORS 471.810 is amended to read:

ORS 471.810. (1) At the end of each month, the Oregon Liquor Control Commission shall certify the amount of moneys available for distribution in the Oregon Liquor Control Commission Account and, after withholding such moneys as it may deem necessary to pay its outstanding obligations, shall within 35 days of the month for which a distribution is made direct the State Treasurer to pay the amounts due, upon warrants drawn by the Oregon Department of Administrative Services, as follows:

(a) Fifty-six percent, or the amount remaining after the distribution under subsection (4) of this section, credited to the General Fund available for general governmental purposes wherein it shall be considered as revenue during the quarter immediately preceding receipt;

(b) Twenty percent to the cities of the state in such shares as the population of each city bears to the population of the cities of the state, as determined by Portland State University last preceding such apportionment, under ORS 190.510 to 190.610;

(c) Ten percent to counties in such shares as their respective populations bear to the total population of the state, as estimated from time to time by Portland State University; and

(d) Fourteen percent to the cities of the state to be distributed as provided in ORS 221.770 and this section.

(2) The commission shall direct the Oregon Department of Administrative Services to transfer 50 percent of the revenues from the taxes imposed by ORS 473.030 and 473.035 to the Mental Health Alcoholism and Drug Services Account in the General Fund to be paid monthly as provided in ORS 430.380.

(3) If the amount of revenues received from the taxes imposed by ORS 473.030 for the preceding month was reduced as a result of credits claimed under ORS 473.047, the commission shall compute the difference between the amounts paid or transferred as described in subsections (1)(b), (c) and (d) and (2) of this section and the amounts that would have been paid or transferred under subsections

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.

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(1)(b), (c) and (d) and (2) of this section if no credits had been claimed. The commission shall direct
the Oregon Department of Administrative Services to pay or transfer amounts equal to the differ-
ences computed for subsections (1)(b), (c) and (d) and (2) of this section from the General Fund to
the recipients or accounts described in subsections (1)(b), (c) and (d) and (2) of this section.

(4) Notwithstanding subsection (1) of this section, no city or county shall receive for any fiscal
year an amount less than the amount distributed to the city or county in accordance with ORS
471.350 (1965 Replacement Part), 471.810[473.190] and 473.210 (1965 Replacement Part) during the
1966-1967 fiscal year unless the city or county had a decline in population as shown by its census.
If the population declined, the per capita distribution to the city or county shall be not less than
the total per capita distribution during the 1966-1967 fiscal year. Any additional funds required to
maintain the level of distribution under this subsection shall be paid from funds credited under
subsection (1)(a) of this section.

SECTION 3. The repeal of ORS 473.190 by section 1 of this 2015 Act and the amendments
to ORS 471.810 by section 2 of this 2015 Act apply to alcoholic beverages manufactured or
imported after the effective date of this 2015 Act.

SECTION 4. This 2015 Act takes effect on the 91st day after the date on which the 2015
regular session of the Seventy-eighth Legislative Assembly adjourns sine die.