

House Bill 2124

Introduced and printed pursuant to House Rule 12.00. Pre-session 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**.

Requires Legislative Revenue Officer to study methods for improving heavy equipment rental tax and to report results of study to interim committees of Legislative Assembly related to revenue on or before September 15, 2020.

Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

1
2 Relating to the taxation of certain heavy equipment; and prescribing an effective date.

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

4 **SECTION 1. The Legislative Revenue Officer shall study methods for improving the heavy**
5 **equipment rental tax. The Legislative Revenue Officer shall present the results of the study**
6 **in a report to the interim committees of the Legislative Assembly related to revenue, in the**
7 **manner provided in ORS 192.245, on or before September 15, 2020.**

8 **SECTION 2. This 2019 Act takes effect on the 91st day after the date on which the 2019**
9 **regular session of the Eightieth Legislative Assembly adjourns sine die.**

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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.