

Proposed 2019 Taxes That May Affect You

Two good bills first, but in order for them to be brought forward, call the **Committee Chair**:

Senate Bill 319 Provides that Oregon estate tax is imposed only on estates of decedents dying on or before December 31, 2018. Otherwise known as the Death Tax Repeal Act. In Finance and Revenue Committee, Chaired by Sen. Mark Haas (503-986-1714).

House Bill 2195 - Dedicates portion of State Capitol State Park to Vietnam War memorial. In House Committee on Veterans & Emergency Preparedness, Chaired by Rep. Paul Evans (503-986-1420).

Cell Phones & Telecommunication Taxes & Fees

HB 2449 - Increases the rate of tax for access to emergency communications (911 system) from 75 cents to \$1.50 per month. Those with pre-paid wireless accounts would pay \$1.50 per call. In House Committee on Veterans & Emergency Preparedness.

SB 300 - Relating to the universal service fund. Repeals exemption from universal service fund charge for radio communications services, radio paging services, commercial mobile radio services, personal communications services and cellular communications services

Personal Taxes

SJR 3 (Senate Joint Resolution) - Proposing amendment to Oregon Constitution relating to surplus revenue. Eliminates surplus revenue "kicker" refund process, transfers revenues from personal income tax collections to education stability fund.

SJR1 - Proposes amendment to Oregon Constitution directing Legislative Assembly....
to enact laws necessary to ensure that property taxes are equitable and fairly apportioned.

SJR2 AND HJR1 - Proposing amendment to Oregon Constitution providing that ratio of maximum assessed value to real market value of property may not be less than 0.75.

HJR2 - Proposing amendment to Oregon Constitution. Provides that residential property that is subject of sale or other transfer for which seller receives consideration of \$1 million or more shall have assessed value equal to residential property's real market value.

HJR 11 - Proposing amendment to Oregon Constitution. Property that is subject of sale or other transfer shall have maximum assessed value equal to property's real market value, only for first tax year that begins after sale or other transfer becomes final.

HB 2104 - Relating to property tax administration; prescribing an effective date.
Reduces discount for on-time payment of property taxes imposed on business property.

HB 2120 - Limits, for purposes of personal income taxation, availability of itemized deductions.

SB 248 AND SB 635 AND HB 2125 - Increases licensing fees, processing fees for producers of wine and malt beverages. Each bill addresses different fees.

SB 28 - Increases fees related to tourist facilities, public spas, pools and bathhouses, bed and breakfasts, restaurants and vending machines.

HB 2402 - Increases aviation fuel taxes.

HB 2020 – Carbon Tax Bill. Establishes Carbon Policy Office, places cap on greenhouse gas emissions, raises gas tax by 16 cents per gallon

Other bills to watch:

HB 2513 - Requires residential landlords to provide voter registration card to new tenants.
Requires buyers' real estate licensees to provide voter registration card to home buyers.

HB 2578 - Enacts Interstate Compact for Agreement Among the States to Elect the President by National Popular Vote.

HB 2583 - Directs Department of Revenue to deliver vouchers to certain personal income taxpayers who fail to use income tax credit for political contribution in previous tax year. Provides for delivery of vouchers to political party, or committee thereof, candidate or political committee, for redemption by department.

SB 361 - Modifies prudent investor rule to allow trustee to consider environmental, social and governance factors of investments when making investment decisions. **Note:** They decide what environmental, social issues and governance categories are selected, not you.

House Joint Memorial 2 - Urges Congress to call convention for purpose of proposing amendments to United States Constitution consistent with principles that corporations are not people and money is not speech.

HB 2225 - Defines "center of the subject tract" for siting certain permissible forest dwellings. Exempts state, agencies and counties from paying compensation to owners for restricting residential use of private property in adopting and implementing prohibitions.

HB 2001 - Each city with a population greater than 10,000 and each county with a population greater than 15,000 shall allow, within its urban growth boundary in areas zoned for detached single-family dwellings, the development of at least one middle housing type on each lot, subject to reasonable local regulations related to siting and design.

(a) **"Cottage clusters"** groupings of no fewer than four detached housing units per acre with a footprint of less than 900 square feet each and that include a common courtyard.

(b) **"Middle housing"** means:

(A) Duplexes;

(B) Triplexes; (C) Quadplexes; and (D) Cottage clusters.