



Oregon

Kate Brown, Governor

Department of Revenue
955 Center St NE
Salem, OR 97301-2555
www.oregon.gov/dor

DATE: March 31, 2017

TO: Interested Parties

SUBJECT: Notice of Proposed Rulemaking

As shown in the enclosed notices, the Department of Revenue intends to amend administrative rules relating to a variety of tax programs, including: Marijuana Tax, Personal Income Tax, Property Tax, and miscellaneous rule provisions. The proposed rules are posted on the department's website at <http://www.oregon.gov/DOR/about/Pages/rules.aspx>.

A public hearing is scheduled for 9:00 am to 11:00 am on Tuesday, April 25, 2017 in Salem. We will accept public comment at that time; however, you may also send comments to the rules coordinator by e-mail, fax, or telephone until April 25, 2017 at 5:00 pm.

If you wish to testify at the hearing you will need to register prior to the hearing. Registration begins at 8:45 am on April 25, 2017 in the Fishbowl conference room. Please contact the rules coordinator in advance to make alternative arrangements for registration if you are not able to do so at 8:45 am on the day of the hearing. The hearing will close at 9:15 am if no person registers to testify.

In compliance with the Americans with Disabilities Act, this information is available in alternative formats upon request. Please contact me if you have questions.

Lois Williams
Administrative Rules Coordinator
Director's Office
Direct telephone: 503-945-8029
E-mail: Rulescoordinator.dor@oregon.gov
FAX: 503-945-8290

Enclosures: Notices of Proposed Rulemaking Hearing, Statements of Need and Fiscal Impact

Note: Revenue recently renumbered all of its administrative rules to meet the requirements of the Secretary of State Archives Division's new Oregon Administrative Rules database. The new database should be active later this year, but the new rule numbers are effective as of September 1, 2016. You can match old rule numbers to new rule numbers using an index on the above website.

For questions about Revenue's administrative rules, email rulescoordinator.dor@oregon.gov.
For questions about Archives' new database, email Colleen Needham at colleen.a.needham@state.or.us or Mary Beth Herkert at mary.e.herkert@state.or.us.

Secretary of State
NOTICE OF PROPOSED RULEMAKING HEARING*
A Statement of Need and Fiscal Impact accompanies this form

FILED
3-15-17 3:05 PM
ARCHIVES DIVISION
SECRETARY OF STATE

Department of Revenue	150
Agency and Division	Administrative Rules Chapter Number
Lois Williams	(503) 945-8029
Rules Coordinator	Telephone
Department of Revenue, 955 Center St. NE, Salem, OR 97301	
Address	

RULE CAPTION

Marijuana Tax: Rules pertaining to administration of transit taxes also apply to local marijuana taxes.

Not more than 15 words that reasonably identifies the subject matter of the agency's intended action.

Hearing Date	Time	Location	Hearings Officer
4-25-17	9:00 a.m.	Fishbowl Conf. Rm, Revenue Bldg, 955 Center St. NE, Salem OR 97301	Roy Suarez

RULEMAKING ACTION

Secure approval of rule numbers with the Administrative Rules Unit prior to filing.

ADOPT:

AMEND:

150-305-0360

REPEAL:

RENUMBER: Secure approval of new rule numbers with the Administrative Rules Unit prior to filing.

AMEND AND RENUMBER: Secure approval of new rule numbers with the Administrative Rules Unit prior to filing.

Statutory Authority:

ORS 305.100, 305.620, 475B.345

Other Authority:

Statutes Implemented:

ORS 305.620, 475B.345

RULE SUMMARY

150-305-0360 - 2016 legislation authorized the Department of Revenue to enter into intergovernmental agreements with localities to administer local marijuana taxes. This rule change is needed to clarify that the provisions of ORS 305.620 apply to both transit and local marijuana taxes.

The Agency requests public comment on whether other options should be considered for achieving the rule's substantive goals while reducing negative economic impact of the rule on business.

04-25-2017 5:00 p.m.	Lois Williams	lois.j.williams@oregon.gov
Last Day (m/d/yyyy) and Time for public comment	Rules Coordinator Name	Email Address

*The Oregon Bulletin is published on the 1st of each month and updates the rule text found in the Oregon Administrative Rules Compilation.

Secretary of State
STATEMENT OF NEED AND FISCAL IMPACT
A Notice of Proposed Rulemaking Hearing accompanies this form.

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3-15-17 3:05 PM
ARCHIVES DIVISION
SECRETARY OF STATE

Department of Revenue
Agency and Division

150
Administrative Rules Chapter Number

Marijuana Tax: Rules pertaining to administration of transit taxes also apply to local marijuana taxes.

Rule Caption (Not more than 15 words that reasonably identifies the subject matter of the agency's intended action.)

In the Matter of:

150-305-0360

Statutory Authority:

ORS 305.100, 305.620, 475B.345

Other Authority:

Statutes Implemented:

ORS 305.620, 475B.345

Need for the Rule(s):

150-305-0360 - 2016 legislation authorized the Department of Revenue to enter into intergovernmental agreements with localities to administer local marijuana taxes. This rule change is needed to clarify that the provisions of ORS 305.620 apply to both transit and local marijuana taxes.

Documents Relied Upon, and where they are available:

Oregon Laws 2016, Chapter 24 - https://www.oregonlegislature.gov/bills_laws/lawsstatutes/2016orLaw0024.pdf

Oregon Laws 2016, Chapter 91 - https://www.oregonlegislature.gov/bills_laws/lawsstatutes/2016orLaw0091.pdf

Fiscal and Economic Impact:

DOR expects no fiscal or economic impact on the passage of this rule.

Statement of Cost of Compliance:

1. Impact on state agencies, units of local government and the public (ORS 183.335(2)(b)(E)):

Local governments affected by this change will have already been affected by the passage of a referendum imposing a 3-percent local option tax on marijuana and the decision to enter into an agreement with the Oregon Department of Revenue for the collection of their local taxes. The authority to enter into the agreement with the Oregon Department of Revenue lies in the rule change we are proposing here.

2. Cost of compliance effect on small business (ORS 183.336):

a. Estimate the number of small business and types of businesses and industries with small businesses subject to the rule:

Approximately 350 marijuana businesses will be subject to the proposed rule. The rule extends authorities that already exist for the state marijuana tax. Every marijuana business that pays the state marijuana tax is already subject to these provisions; this rule change merely explains that those rules also apply to the local marijuana tax.

b. Projected reporting, recordkeeping and other administrative activities required for compliance, including costs of professional services:

No additional costs

c. Equipment, supplies, labor and increased administration required for compliance:

No additional costs

How were small businesses involved in the development of this rule?

We alerted marijuana small businesses to the imposition of these provisions by promulgating a temporary rule in December 2016. Businesses were notified through our marijuana tax listserv.

Administrative Rule Advisory Committee consulted?: No

If not, why?:

Revenue did not use a formal Advisory Committee for this rule. Consultation with an Administrative Rules Advisory Committee is unnecessary because industry representatives have the opportunity to provide input during the rule's public comment period, and they have the interest and expertise necessary to provide adequate feedback on the proposed rule. Therefore, a committee is unlikely to provide further benefit.

04-25-2017 5:00 p.m.	Lois Williams	lois.j.williams@oregon.gov
Last Day (m/d/yyyy) and Time for public comment	Printed Name	Email Address

Administrative Rules Unit, Archives Division, Secretary of State, 800 Summer Street NE, Salem, Oregon 97310.

ARC 925-2007

Secretary of State
NOTICE OF PROPOSED RULEMAKING HEARING*
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3-15-17 3:04 PM
ARCHIVES DIVISION
SECRETARY OF STATE

Department of Revenue

150

Agency and Division

Administrative Rules Chapter Number

Lois Williams

(503) 945-8029

Rules Coordinator

Telephone

Department of Revenue, 955 Center St. NE, Salem, OR 97301

Address

RULE CAPTION

Changes to rules: Small claims procedure at Tax Court's Magistrate Division, interest start date

Not more than 15 words that reasonably identifies the subject matter of the agency's intended action.

Hearing Date	Time	Location	Hearings Officer
4-25-17	9:00 a.m.	Fishbowl Conf. Rm, Revenue Bldg, 955 Center St. NE, Salem OR 97301	Roy Suarez

RULEMAKING ACTION

Secure approval of rule numbers with the Administrative Rules Unit prior to filing.

ADOPT:

AMEND:

150-305-0150, 150-314-0240

REPEAL:

RENUMBER: Secure approval of new rule numbers with the Administrative Rules Unit prior to filing.

AMEND AND RENUMBER: Secure approval of new rule numbers with the Administrative Rules Unit prior to filing.

Statutory Authority:

ORS 305.100

Other Authority:

Statutes Implemented:

ORS 305.222, 314.415

RULE SUMMARY

150-305-0150 - Amend to delete references to the defunct small claims procedure at the Magistrate Division of the Oregon Tax Court.

150-314-0240 - Amend to clarify the interest start date for personal, corporate, and estate tax refunds.

The Agency requests public comment on whether other options should be considered for achieving the rule's substantive goals while reducing negative economic impact of the rule on business.

04-25-2017 5:00 p.m.	Lois Williams	lois.j.williams@oregon.gov
Last Day (m/d/yyyy) and Time for public comment	Rules Coordinator Name	Email Address

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Department of Revenue
Agency and Division

150
Administrative Rules Chapter Number

Changes to rules: Small claims procedure at Tax Court's Magistrate Division, interest start date

Rule Caption (Not more than 15 words that reasonably identifies the subject matter of the agency's intended action.)

In the Matter of:

Amend 150-305-0150, 150-314-0240

Statutory Authority:

ORS 305.100

Other Authority:

Statutes Implemented:

ORS 305.222, 314.415

Need for the Rule(s):

150-305-0150 - Amend to delete references to the defunct small claims procedure at the Magistrate Division of the Oregon Tax Court.

150-314-0240 - Amend to clarify the interest start date for personal, corporate, and estate tax refunds.

Documents Relied Upon, and where they are available:

Oregon Revised Statute 305.222, Oregon Revised Statute 314.415, and Oregon Administrative Rule 150-305-0142, all of which are available online or from the agency.

Fiscal and Economic Impact:

There is no fiscal or economic impact due to these rule changes.

Statement of Cost of Compliance:

1. Impact on state agencies, units of local government and the public (ORS 183.335(2)(b)(E)):

There is no impact to state agencies, the counties, and the public. The rule changes are intended to be clarifying or interpretive in nature and do not affect the cost to comply.

2. Cost of compliance effect on small business (ORS 183.336):

a. Estimate the number of small business and types of businesses and industries with small businesses subject to the rule:

Oregon has approximately 123,000 small businesses with fewer than 250 employees that employ 81% of the state's workforce. Oregon has approximately 105,646 small businesses with fewer than 100 employees. Based on this information and information from tax returns reporting number of employees, we estimate Oregon has approximately 91,848 small businesses with fewer than 50 employees that are subject to these rules.

b. Projected reporting, recordkeeping and other administrative activities required for compliance, including costs of professional services:

There is a de minimis effect on those small businesses subject to the rules as these changes are intended to be clarifying or interpretive in nature and do not affect projected reporting, record-keeping or other administrative activities or costs.

c. Equipment, supplies, labor and increased administration required for compliance:

None known

How were small businesses involved in the development of this rule?

The Department of Revenue has provided information about these rule proposals in meetings that have included small business liaison groups. The Department will continue to communicate with small business liaison groups regarding these rules as part of its spring rules process.

Administrative Rule Advisory Committee consulted?: No

If not, why?:

The Department of Revenue did not use a formal Advisory Committee for these rules. Consultation with an Administrative Rules Advisory

Committee is unnecessary because industry representatives have the opportunity to provide input during the spring rules process, and they have the interest and expertise necessary to provide adequate feedback on the proposed rules. Therefore, a committee is unlikely to provide further benefit.

04-25-2017 5:00 p.m.	Lois Williams	lois.j.williams@oregon.gov
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Department of Revenue

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Agency and Division

Administrative Rules Chapter Number

Lois Williams

(503) 945-8029

Rules Coordinator

Telephone

Department of Revenue, 955 Center St. NE, Salem, OR 97301

Address

RULE CAPTION

Personal Income Tax General - - Updating Language

Not more than 15 words that reasonably identifies the subject matter of the agency's intended action.

Hearing Date	Time	Location	Hearings Officer
4-25-17	9:00 a.m.	Fishbowl Conf. Rm, Revenue Bldg, 955 Center St. NE, Salem OR 97301	Roy Suarez

RULEMAKING ACTION

Secure approval of rule numbers with the Administrative Rules Unit prior to filing.

ADOPT:

AMEND:

150-316-0060, 150-316-0120, 150-316-0150, 150-316-0235, 150-316-0470

REPEAL:

RENUMBER: Secure approval of new rule numbers with the Administrative Rules Unit prior to filing.

AMEND AND RENUMBER: Secure approval of new rule numbers with the Administrative Rules Unit prior to filing.

Statutory Authority:

ORS 305.100, 316.102

Other Authority:

Statutes Implemented:

ORS 316.048, 316.102, 316.122, 316.162, 316.567

RULE SUMMARY

150-316-0060 - Taxable Income of Resident. Replacing outdated language relating to spouses in a marriage.

150-316-0120 - Credit for Political Contributions. Replacing outdated language relating to spouses in a marriage.

150-316-0150 - Separate or Joint Federal Returns for Spouses in a Marriage. Replacing outdated language relating to spouses in a marriage.

150-316-0235 - Withholding: Basis of Amount Withheld. Replacing outdated language relating to spouses in a marriage.

150-316-0470 - Allocation of Joint Estimated Tax Payments. Replacing outdated language relating to spouses in a marriage.

The Agency requests public comment on whether other options should be considered for achieving the rule's substantive goals while reducing negative economic impact of the rule on business.

04-25-2017 5:00 p.m.	Lois Williams	lois.j.williams@oregon.gov
Last Day (m/d/yyyy) and Time for public comment	Rules Coordinator Name	Email Address

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Administrative Rules Chapter Number

Personal Income Tax General - - Updating Language

Rule Caption (Not more than 15 words that reasonably identifies the subject matter of the agency's intended action.)

In the Matter of:

Amend 150-305-0060, 150-316-0120, 150-316-0150, 150-316-0235, 150-316-0470

Statutory Authority:

ORS 305.100, 316.102

Other Authority:

Statutes Implemented:

ORS 316.048, 316.102, 316.122, 316.162, 316.567

Need for the Rule(s):

150-316-0060 - Taxable Income of Resident. Replacing outdated language relating to spouses in a marriage.

150-316-0120 - Credit for Political Contributions. Replacing outdated language relating to spouses in a marriage.

150-316-0150 - Separate or Joint Federal Returns for Husband and Wife. Replacing outdated language relating to spouses in a marriage.

150-316-0235 - Withholding: Basis of Amount Withheld. Replacing outdated language relating to spouses in a marriage.

150-316-0470 - Allocation of Joint Estimated Tax Payments. Replacing outdated language relating to spouses in a marriage.

Documents Relied Upon, and where they are available:

Oregon Revised Statutes available online or from Agency upon request.

<https://www.oregonlegislature.gov/>

Fiscal and Economic Impact:

There is no fiscal or economic impact due to these rule changes. The statutes implemented is what caused the impact.

Statement of Cost of Compliance:

1. Impact on state agencies, units of local government and the public (ORS 183.335(2)(b)(E)):

There is no impact to state agencies and a de minimis impact on the counties and the public. The rule changes are intended to be clarifying or interpretative in nature and do not affect the cost to comply.

2. Cost of compliance effect on small business (ORS 183.336):

a. Estimate the number of small business and types of businesses and industries with small businesses subject to the rule:

Oregon has approximately 123,000 small businesses with fewer than 250 employees that employ 81% of the state's workforce. Oregon has approximately 105,646 small businesses with fewer than 100 employees. Based on this information and information from tax returns reporting number of employees, we estimate Oregon has approximately 91,848 number of small businesses with fewer than 50 employees who are subject to this rule.

b. Projected reporting, recordkeeping and other administrative activities required for compliance, including costs of professional services:

There is a de minimis effect on those small businesses subject to the rules as these changes are intended to be clarifying or interpretative in nature and do not affect projected reporting, record keeping, or other administrative activities or costs.

c. Equipment, supplies, labor and increased administration required for compliance:

None Known

How were small businesses involved in the development of this rule?

The Department of Revenue communicated with small business liaison group such as the Oregon State Bar Tax Section and the Oregon Society of Certified Public Accountants to obtain their input into how these rules will impact their clients, some of whom are small businesses.

Administrative Rule Advisory Committee consulted?: No

If not, why?:

The Department of Revenue did not use a formal Advisory Committee for these rules; however, we did seek and receive input from groups of industry representatives. No Administrative Rule Advisory Committee was consulted because the above groups were contacted and they have the interest and expertise necessary to provide adequate feedback on the proposed rule; therefore a committee is unlikely to provide further benefit.

04-25-2017 5:00 p.m.	Lois Williams	lois.j.williams@oregon.gov
Last Day (m/d/yyyy) and Time for public comment	Printed Name	Email Address

Secretary of State
NOTICE OF PROPOSED RULEMAKING HEARING*
A Statement of Need and Fiscal Impact accompanies this form

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ARCHIVES DIVISION
SECRETARY OF STATE

Department of Revenue

150

Agency and Division

Administrative Rules Chapter Number

Lois Williams

(503) 945-8029

Rules Coordinator

Telephone

Department of Revenue, 955 Center St. NE, Salem, OR 97301

Address

RULE CAPTION

Personal Income Tax Credits: Substantiation Required, Repealing outdated state surplus (kicker) example, and obsolete rules.

Not more than 15 words that reasonably identifies the subject matter of the agency's intended action.

Hearing Date	Time	Location	Hearings Officer
4-25-17	9:00 a.m.	Fishbowl Conf. Rm, Revenue Bldg, 955 Center St. NE, Salem OR 97301	Roy Suarez

RULEMAKING ACTION

Secure approval of rule numbers with the Administrative Rules Unit prior to filing.

ADOPT:

AMEND:

150-316-0615, 150-316-0493

REPEAL:

150-314-0020, 150-315-0130, 150-315-0132, 150-316-0105, 150-316-0107, 150-316-0220, 150-316-0620, 150-316-0645.

RENUMBER: Secure approval of new rule numbers with the Administrative Rules Unit prior to filing.

AMEND AND RENUMBER: Secure approval of new rule numbers with the Administrative Rules Unit prior to filing.

Statutory Authority:

ORS 305.100, 316.587

Other Authority:

Statutes Implemented:

ORS 314.220, 315.274, 316.095, 316.153, 316.587, 316.818, 316.832, 316.863

RULE SUMMARY

150-316-0615 - Substantiation Required. Combining identical substantiation requirements pertaining to ORS 316.818 and 316.832 into one rule for clarity.

150-316-0493 - Required Installments for Estimated Tax. To remove an obsolete provision and example that references surplus refund payments (also known as kicker checks).

150-314-0020 - Refund; Method of Claiming. ORS 314.220 was repealed in 2005. The accompanying rule is no longer necessary since the statute has been repealed.

150-315-0130 - Computation of Oregon Credit for Qualified Adoption Expenses. ORS 315.274 was repealed in 2011. The accompanying rule is no longer necessary since the statute and credit have been repealed.

150-315-0132 - Oregon Adoption Credit Prorated For Part-Year and Nonresidents. ORS 315.274 was repealed in 2011. The accompanying rule is no longer necessary since the statute and credit have been repealed.

150-316-0105 - Sewer Connection Credit. ORS 316.095 was repealed in 2011. The accompanying rule is no longer necessary since the statute and credit have been repealed.

150-317-0107 - Sewer Connection Credit: Substantiation for Bancroft Bonding. The accompanying rule is no longer necessary since the statute and credit have been repealed.

150-316-0220 - Credit of Involuntary Move of a Mobile Home. ORS 316.153 was repealed in 2007. The accompanying rule is no longer necessary since the statute and credit have been repealed.

150-316-0620 - Substantiation Required. Combining identical substantiation requirements pertaining to ORS 316.818 and 316.832 into one rule for clarity.

150-316-0645 - Individual Pension and Retirement Plans. ORS 316.836 was repealed in 1997. The accompanying rule is no longer necessary since the statute has been repealed.

The Agency requests public comment on whether other options should be considered for achieving the rule’s substantive goals while reducing negative economic impact of the rule on business.

04-25-2017 5:00 p.m.	Lois Williams	lois.j.williams@oregon.gov
Last Day (m/d/yyyy) and Time for public comment	Rules Coordinator Name	Email Address

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Secretary of State
STATEMENT OF NEED AND FISCAL IMPACT
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Agency and Division

Administrative Rules Chapter Number

Personal Income Tax Credits: Substantiation Required, Repealing outdated state surplus (kicker) example, and obsolete rules.

Rule Caption (Not more than 15 words that reasonably identifies the subject matter of the agency's intended action.)

In the Matter of:

Amend 150-316-0615, 150-316-0493

Repeal 150-314-0020, 150-315-0130, 150-315-0132, 150-316-0105, 150-316-0107, 150-316-0220, 150-316-0620, 150-316-0645

Statutory Authority:

ORS 305.100, 316.587

Other Authority:

Statutes Implemented:

ORS 314.220, 315.274, 316.095, 316.153, 316.587, 316.818, 316.832, 316.863

Need for the Rule(s):

150-316-0615 - Substantiation Required. Combining identical substantiation requirements pertaining to ORS 316.818 and 316.832 into one rule for clarity.

150-316-0493 - Required Installments for Estimated Tax. To remove an obsolete provision and example that references surplus refund payments (also known as kicker checks).

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150-316-0105 - Sewer Connection Credit. ORS 316.095 was repealed in 2011. The accompanying rule is no longer necessary since the statute and credit have been repealed.

150-317-0107 - Sewer Connection Credit: Substantiation for Bancroft Bonding. The accompanying rule is no longer necessary since the statute and credit have been repealed.

150-316-0220 - Credit of Involuntary Move of a Mobile Home. ORS 316.153 was repealed in 2007. The accompanying rule is no longer necessary since the statute and credit have been repealed.

150-316-0620 - Substantiation Required. Combining identical substantiation requirements pertaining to ORS 316.818 and 316.832 into one rule for clarity.

150-316-0645 - Individual Pension and Retirement Plans. ORS 316.836 was repealed in 1997. The accompanying rule is no longer necessary since the statute has been repealed.

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Fiscal and Economic Impact:

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Statement of Cost of Compliance:

1. Impact on state agencies, units of local government and the public (ORS 183.335(2)(b)(E)):

There is no impact to state agencies and a de minimis impact on the counties and the public. The rule changes are intended to be clarifying or interpretative in nature and do not affect the cost to comply.

2. Cost of compliance effect on small business (ORS 183.336):

a. Estimate the number of small business and types of businesses and industries with small businesses subject to the rule:

Oregon has approximately 123,000 small businesses with fewer than 250 employees that employ 81% of the state's workforce. Oregon has approximately 105,646 small businesses with fewer than 100 employees. Based on this information and information from tax returns reporting number of employees, we estimate Oregon has approximately 91,848 number of small businesses with fewer than 50 employees who are subject to this rule.

b. Projected reporting, recordkeeping and other administrative activities required for compliance, including costs of professional services:

There is a de minimis effect on those small businesses subject to the rules as these changes are intended to be clarifying or interpretative in nature and do not affect projected reporting, record keeping, or other administrative activities or costs

c. Equipment, supplies, labor and increased administration required for compliance:

None known

How were small businesses involved in the development of this rule?

The Department of Revenue communicated with small business liaison groups such as the Oregon State Bar Tax Section and the Oregon Society of Certified Public Accountants to obtain their input into how these rules will impact their clients, some of whom are small businesses.

Administrative Rule Advisory Committee consulted?: No

If not, why?:

The Department of Revenue did not use a formal Advisory Committee for these rules; however, we did seek and receive input from groups of industry representatives. No Administrative Rule Advisory Committee was consulted because the above groups were contacted and they have the interest and expertise necessary to provide adequate feedback on the proposed rule; therefore a committee is unlikely to provide further benefit.

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Lois Williams

(503) 945-8029

Rules Coordinator

Telephone

Department of Revenue, 955 Center St. NE, Salem, OR 97301

Address

RULE CAPTION

Property Tax: Updating Language relating to spouses in a marriage; correcting section references

Not more than 15 words that reasonably identifies the subject matter of the agency's intended action.

Hearing Date	Time	Location	Hearings Officer
4-25-17	9:00 a.m.	Fishbowl Conf. Rm, Revenue Bldg, 955 Center St. NE, Salem OR 97301	Roy Suarez

RULEMAKING ACTION

Secure approval of rule numbers with the Administrative Rules Unit prior to filing.

ADOPT:

AMEND:

150-308-0760, 150-308-1140, 150-321-0340, 150-321-0810

REPEAL:

RENUMBER: Secure approval of new rule numbers with the Administrative Rules Unit prior to filing.

AMEND AND RENUMBER: Secure approval of new rule numbers with the Administrative Rules Unit prior to filing.

Statutory Authority:

ORS 305.100

Other Authority:

Statutes Implemented:

ORS 308.875, 308.377, 308A.256, 321.358, 321.805

RULE SUMMARY

150-308-0760 - Manufactured Structure Classified as Real or Personal Property. Replacing outdated language relating to spouses in a marriage.

150-308-1140 - Qualified Specially Assessed Homesite Valuation. Replacing outdated language relating to spouses in a marriage.

150-321-0340 - Minimum Stocking and Acreage Requirements for Designation as Forestland in Western Oregon. Correcting section references.

150-321-0810 - Minimum Stocking and Acreage Requirements for Designation as Forestland in Eastern Oregon. Correcting section references.

The Agency requests public comment on whether other options should be considered for achieving the rule's substantive goals while reducing negative economic impact of the rule on business.

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Last Day (m/d/yyyy) and Time for public comment	Rules Coordinator Name	Email Address

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Property Tax: Updating Language relating to spouses in a marriage; correcting section references

Rule Caption (Not more than 15 words that reasonably identifies the subject matter of the agency's intended action.)

In the Matter of:

Amend 150-308-0760, 150-308-1140, 150-321-0340, 150-321-0810

Statutory Authority:

ORS 305.100

Other Authority:

Statutes Implemented:

ORS 308.875, 308.377, 308A.256, 321.358, 321.805

Need for the Rule(s):

150-308-0760 - Manufactured Structure Classified as Real or Personal Property. Replacing outdated language relating to spouses in a marriage.

150-308-1140 - Qualified Specially Assessed Homesite Valuation. Replacing outdated language relating to spouses in a marriage.

150-321-0340 - Minimum Stocking and Acreage Requirements for Designation as Forestland in Western Oregon. Correcting section references.

150-321-0810 - Minimum Stocking and Acreage Requirements for Designation as Forestland in Eastern Oregon. Correcting section references.

Documents Relied Upon, and where they are available:

Oregon Revised Statutes available online or from Agency upon request.

<https://www.oregonlegislature.gov/>

Fiscal and Economic Impact:

There is no fiscal or economic impact due to these rule changes. The statutes implemented is what caused the impact.

Statement of Cost of Compliance:

1. Impact on state agencies, units of local government and the public (ORS 183.335(2)(b)(E)):

There is no impact to state agencies and a de minimis impact on the counties and the public. The rule changes are intended to be clarifying or interpretative in nature and do not affect the cost to comply.

2. Cost of compliance effect on small business (ORS 183.336):

a. Estimate the number of small business and types of businesses and industries with small businesses subject to the rule:

Oregon has approximately 123,000 small businesses with fewer than 250 employees that employ 81% of the state's workforce. Oregon has approximately 105,646 small businesses with fewer than 100 employees. Based on this information and information from tax returns reporting number of employees, we estimate Oregon has approximately 91,848 number of small businesses with fewer than 50 employees who are subject to this rule.

There are approximately 41,000 property owners receiving forestland designation statewide. Approximately 2,000 in eastern Oregon and approximately 39,000 in western Oregon.

b. Projected reporting, recordkeeping and other administrative activities required for compliance, including costs of professional services:

There is a de minimis effect on those small businesses subject to the rules as these changes are intended to be clarifying or interpretative in nature and do not affect projected reporting, record keeping, or other administrative activities or costs.

c. Equipment, supplies, labor and increased administration required for compliance:

None known

How were small businesses involved in the development of this rule?

We did not contact small businesses. These are administrative changes and do not affect current policy.

Administrative Rule Advisory Committee consulted?: No

If not, why?:

The Department of Revenue did not use a formal Advisory Committee for these rules, as the changes are administrative and do not affect current policy.

04-25-2017 5:00 p.m.	Lois Williams	lois.j.williams@oregon.gov
Last Day (m/d/yyyy) and Time for public comment	Printed Name	Email Address