

Enrolled House Bill 2486

Introduced and printed pursuant to House Rule 12.00. Pre-session filed (at the request of Governor John A. Kitzhaber, M.D., for Department of Revenue)

CHAPTER

AN ACT

Relating to categorization of revenue for purposes of Ballot Measure 5 (1990); amending ORS 310.155; and prescribing an effective date.

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

SECTION 1. ORS 310.155 is amended to read:

310.155. (1) For purposes of ORS 310.150, taxes are levied or imposed to fund the public school system if the taxes will be used exclusively for educational services, including support services, provided by any unit of government, at any level from prekindergarten through post-graduate training.

[(2) Taxes on property levied or imposed by a unit of government whose principal function is to provide educational services shall be considered to be dedicated to fund the public school system unless the sole purpose of a particular, voter approved levy is for other than educational services or support services as defined in this section.]

[(3) Taxes on property levied or imposed by a unit of government whose principal function is to perform government operations other than educational services shall be considered to be dedicated to fund the public school system only if the sole purpose of a particular, voter approved levy is for educational services or support services as defined in this section.]

[(4) (2) As used in this section[,]:

(a)(A) “Educational services” includes:

[(a) (i) Establishment and maintenance of preschools, kindergartens, elementary schools, high schools, community colleges and the public universities listed in ORS 352.002.

[(b) (ii) Establishment and maintenance of career schools, adult education programs, evening school programs and schools or facilities for persons with physical, mental or emotional disabilities.

(B) “Educational services” does not include community recreation programs, civic activities, public libraries, programs for custody or care of children or community welfare activities if those programs or activities are provided to the general public and not for the benefit of students or other participants in the programs and activities described in subparagraph (A) of this paragraph.

[(5) (b) [As used in this section,] “Support services” includes clerical, administrative, professional and managerial services, property maintenance, transportation, counseling, training and other services customarily performed in connection with the delivery of educational services.

[(6) “Educational services” does not include community recreation programs, civic activities, public libraries, programs for custody or care of children or community welfare activities if those programs

or activities are provided to the general public and not for the benefit of students or other participants in the programs and activities described in subsection (4) of this section.]

SECTION 2. 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.

Passed by House April 30, 2015

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Timothy G. Sekerak, Chief Clerk of House

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Tina Kotek, Speaker of House

Passed by Senate June 2, 2015

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Peter Courtney, President of Senate

Received by Governor:

.....M.,....., 2015

Approved:

.....M.,....., 2015

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Kate Brown, Governor

Filed in Office of Secretary of State:

.....M.,....., 2015

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Jeanne P. Atkins, Secretary of State