

## CHAPTER 4

AN ACT HB 4050  
[2002 Third Special Session]

Relating to taxation; amending section 4, chapter 5, Oregon Laws 2002 (Enrolled House Bill 4019); repealing sections 2 and 5, chapter 5, Oregon Laws 2002 (Enrolled House Bill 4019); prescribing an effective date; and providing for revenue raising that requires approval by a three-fifths majority.

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

**SECTION 1.** Section 4, chapter 5, Oregon Laws 2002 (Enrolled House Bill 4019), is amended to read:

**Sec. 4.** (1) Taxes imposed under section 10, chapter 533, Oregon Laws 1981, **as amended by section 1, chapter 793, Oregon Laws 1989, section 12, chapter 743, Oregon Laws 1991, section 1, chapter 808, Oregon Laws 1993, section 2, chapter 276, Oregon Laws 1995, section 2, chapter 740, Oregon Laws 2001, and section 1, chapter 5, Oregon Laws 2002,** apply to subscriber bills issued on or after January 1, 2002, and before January 1, [2004] **2008.**

(2) Taxes imposed under section 10, chapter 533, Oregon Laws 1981, on or after January 1, 2002, and before [the effective date of this 2002 Act] **May 13, 2002,** are due and payable by the subscriber to the

provider on or before 20 days after the first day of the month following [the effective date of this 2002 Act] **May 13, 2002.** Taxes that are not paid by the subscriber to the provider within the time required shall bear interest at the rate established under ORS 305.220 for each month, or fraction of a month, from the date that is 20 days after the first day of the month following [the effective date of this 2002 Act] **May 13, 2002,** until paid.

(3) Unless previously remitted, taxes that are paid to the provider under subsection (2) of this section shall be remitted by the provider to the Department of Revenue at the time and in the same manner as taxes imposed under section 10, chapter 533, Oregon Laws 1981, for the first month following [the effective date of this 2002 Act] **May 13, 2002,** are remitted to the department.

**SECTION 2. Sections 2 and 5, chapter 5, Oregon Laws 2002 (Enrolled House Bill 4019), are repealed.**

**SECTION 3. This 2002 third special session Act takes effect on the 91st day after the date on which the third special session of the Seventy-first Legislative Assembly adjourns sine die.**

Approved by the Governor July 29, 2002  
 Filed in the office of Secretary of State July 29, 2002  
 Effective date September 29, 2002