

SSB 5089 - H AMD 444
By Representative Orcutt

FAILED 03/16/2007

1 On page 90, after line 9, strike all of sections 1704 through 1707
2 and insert the following:

3 "NEW SECTION. **Sec. 1704.** Sections 101 through 105, 201, 202, 401,
4 501 through 503, 601, 701 through 703, 801, 802, 901 through 905, 1001,
5 1002, 1004, 1005, 1007 through 1013, 1015 through 1017, 1019 through
6 1024, 1101 through 1104, 1201 through 1203, 1302, 1401 through 1403,
7 1501, 1502, and 1601 of this act take effect when Oregon ceases to
8 impose income tax on Washington residents.

9 NEW SECTION. **Sec. 1705.** (1) Section 302 of this act takes effect
10 on the date that is the latter of the dates described in (a) and (b) of
11 this subsection.

12 (a) Oregon ceases to impose income tax on Washington residents; and
13 (b)(i) The United States congress grants individual states the
14 authority to impose sales and use tax collection duties on remote
15 sellers; or

16 (ii) It is determined by a court of competent jurisdiction, in a
17 judgment not subject to review, that a state can impose sales and use
18 tax collection duties on remote sellers.

19 (2) The department of revenue shall provide notice to affected
20 taxpayers, the legislature, and others as deemed appropriate by the
21 department, if either of the contingencies in this section occurs.

22 NEW SECTION. **Sec. 1706.** Section 1301 of this act expires July 1,
23 2008.

24 NEW SECTION. **Sec. 1707.** Sections 1003, 1006, 1014, and 1018 of
25 this act take effect the later of: The date chapter 67, Laws of 2002,
26 becomes null and void; or July 1, 2008; or the date Oregon ceases to
27 impose income tax on Washington residents."

1 Correct the title.

EFFECT: Delays the effective dates of the bill until the date that Oregon ceases to impose income tax on Washington residents.

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