

Property:

Oregon: New Law Excludes Certain TV and Radio Broadcasters from Central Assessment

H.B. 2331, signed by gov. 6/29/21. Effective on the 91st day after the date of adjournment sine die of the Oregon 2021 legislative regular session, new law excludes the services of certain “over-the-air” television and radio stations from the meaning of “communication” for purposes of property tax central assessment by the Oregon Department of Revenue – specifically for television and radio stations licensed by the Federal Communications Commission that use primarily earth-based transmitters to broadcast programming via radio waves to television or radio receivers that use indoor or outdoor antennas for reception. Under state law, certain property is centrally assessed by the Oregon Department of Revenue, while property not included in Oregon central assessment generally is assessed and taxed locally through Oregon county assessors and by local taxing districts. Please contact us with any questions.

URL: <https://olis.oregonlegislature.gov/liz/2021R1/Measures/Overview/HB2331>

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