

## HOUSE AMENDMENTS TO HOUSE BILL 2180

By COMMITTEE ON SUSTAINABILITY AND ECONOMIC DEVELOPMENT

April 16

1 On page 1 of the printed bill, line 2, after “provisions;” insert “and” and after “315.354,” delete  
2 the rest of the line and line 3 and insert “316.116, 317.115, 469.160, 469.165, 469.185, 469.197 and  
3 469.205.”.

4 Delete lines 5 through 27 and delete pages 2 through 10 and insert:

5 “**SECTION 1.** ORS 315.354 is amended to read:

6 “315.354. (1) A credit is allowed against the taxes otherwise due under ORS chapter 316 (or, if  
7 the taxpayer is a corporation, under ORS chapter 317 or 318), based upon the certified cost of the  
8 facility during the period for which that facility is certified under ORS 469.185 to 469.225. The credit  
9 is allowed as follows:

10 “(a) Except as provided in paragraph (b) or (c) of this subsection, the credit allowed in each of  
11 the first two tax years in which the credit is claimed shall be 10 percent of the certified cost of the  
12 facility, but may not exceed the tax liability of the taxpayer. The credit allowed in each of the  
13 succeeding three years shall be five percent of the certified cost, but may not exceed the tax liability  
14 of the taxpayer.

15 “(b) If the certified cost of the facility does not exceed \$20,000, the total amount of the credit  
16 allowable under subsection (4) of this section may be claimed in the first tax year for which the  
17 credit may be claimed, but may not exceed the tax liability of the taxpayer.

18 “(c) If the facility uses or produces renewable energy resources or is a renewable energy re-  
19 source equipment manufacturing facility, the credit allowed in each of five succeeding tax years  
20 shall be 10 percent of the certified cost of the facility, but may not exceed the tax liability of the  
21 taxpayer.

22 “(2) Notwithstanding subsection (1) of this section:

23 “(a) If the facility is one or more renewable energy resource systems installed in a single-family  
24 dwelling, the amount of the credit for each system shall be determined as if the facility was con-  
25 sidered a residential alternative energy device under ORS 316.116, but subject to the maximum  
26 credit amount under subsection (4)(b) of this section;

27 “(b) If the facility is a high-performance home, the amount of the credit shall equal the amount  
28 determined under paragraph (a) of this subsection plus \$3,000; and

29 “(c) If the facility is a high-performance home or a homebuilder-installed renewable energy sys-  
30 tem, the total amount of the credit may be claimed in the first tax year for which the credit is  
31 claimed, but may not exceed the tax liability of the taxpayer.

32 “(3) In order for a tax credit to be allowable under this section:

33 “(a) The facility must be located in Oregon;

34 “(b) The facility must have received final certification from the Director of the State Department  
35 of Energy under ORS 469.185 to 469.225; and

1 “(c) The taxpayer must be an eligible applicant under ORS 469.205 (1)(c).  
2 “(4) The total amount of credit allowable to an eligible taxpayer under this section may not  
3 exceed:  
4 “(a) 50 percent of the certified cost of a renewable energy resources facility, a renewable energy  
5 resource equipment manufacturing facility [or], a high-efficiency combined heat and power facility  
6 **or an industrial process energy facility;**  
7 “(b) \$9,000 per single-family dwelling for homebuilder-installed renewable energy systems;  
8 “(c) \$12,000 per single-family dwelling for homebuilder-installed renewable energy systems, if the  
9 dwelling also constitutes a high-performance home; or  
10 “(d) 35 percent of the certified cost of any other facility.  
11 “(5)(a) Upon any sale, termination of the lease or contract, exchange or other disposition of the  
12 facility, notice thereof shall be given to the Director of the State Department of Energy who shall  
13 revoke the certificate covering the facility as of the date of such disposition. The new owner, or  
14 upon re-leasing of the facility, the new lessor, may apply for a new certificate under ORS 469.215,  
15 but the tax credit available to the new owner shall be limited to the amount of credit not claimed  
16 by the former owner or, for a new lessor, the amount of credit not claimed by the lessor under all  
17 previous leases.  
18 “(b) The State Department of Energy may not revoke the certificate covering a facility under  
19 paragraph (a) of this subsection if the tax credit associated with the facility has been transferred  
20 to a taxpayer who is an eligible applicant under ORS 469.205 (1)(c)(A).  
21 “(6) Any tax credit otherwise allowable under this section that is not used by the taxpayer in  
22 a particular year may be carried forward and offset against the taxpayer’s tax liability for the next  
23 succeeding tax year. Any credit remaining unused in that next succeeding tax year may be carried  
24 forward and used in the second succeeding tax year, and likewise, any credit not used in that second  
25 succeeding tax year may be carried forward and used in the third succeeding tax year, and likewise,  
26 any credit not used in that third succeeding tax year may be carried forward and used in the fourth  
27 succeeding tax year, and likewise, any credit not used in that fourth succeeding tax year may be  
28 carried forward and used in the fifth succeeding tax year, and likewise, any credit not used in that  
29 fifth succeeding tax year may be carried forward and used in the sixth succeeding tax year, and  
30 likewise, any credit not used in that sixth succeeding tax year may be carried forward and used in  
31 the seventh succeeding tax year, and likewise, any credit not used in that seventh succeeding tax  
32 year may be carried forward and used in the eighth succeeding tax year, but may not be carried  
33 forward for any tax year thereafter. Credits may be carried forward to and used in a tax year be-  
34 yond the years specified in subsection (1) of this section only as provided in this subsection.  
35 “(7) The credit provided by this section is not in lieu of any depreciation or amortization de-  
36 duction for the facility to which the taxpayer otherwise may be entitled for purposes of ORS chapter  
37 316, 317 or 318 for such year.  
38 “(8) The taxpayer’s adjusted basis for determining gain or loss may not be decreased by any tax  
39 credits allowed under this section.  
40 “(9) If a homebuilder claims a credit under this section with respect to a homebuilder-installed  
41 renewable energy system or a high-performance home:  
42 “(a) The homebuilder may not claim credits for both a homebuilder-installed renewable energy  
43 system and a high-performance home with respect to the same dwelling;  
44 “(b) The homebuilder must inform the buyer of the dwelling that the homebuilder is claiming a  
45 tax credit under this section with respect to the dwelling; and

1 “(c) The buyer of the dwelling may not claim a credit under this section that is based on any  
2 facility for which the homebuilder has already claimed a credit.

3 “(10) The definitions in ORS 469.185 apply to this section.

4 “**SECTION 2.** ORS 469.160 is amended to read:

5 “469.160. As used in ORS 316.116, 317.115 and 469.160 to 469.180:

6 “(1) ‘Alternative energy device’ means a category one alternative energy device or a category  
7 two alternative energy device.

8 “(2) ‘Alternative fuel device’ means any of the following:

9 “(a) An alternative fuel vehicle;

10 “(b) Related equipment; or

11 “(c) A fueling station necessary to operate an alternative fuel vehicle.

12 “(3) ‘Alternative fuel vehicle’ means a motor vehicle as defined in ORS 801.360 that is:

13 “(a) Registered in this state; and

14 “**(b)(A) Is a plug-in hybrid electric vehicle; or**

15 “[*b*] **(B) Is** manufactured or modified to use an alternative fuel, including but not limited to  
16 electricity, natural gas, ethanol, methanol, propane and any other fuel approved in rules adopted by  
17 the Director of the State Department of Energy that produces less exhaust emissions than vehicles  
18 fueled by gasoline or diesel. [*Determination that a vehicle is an alternative fuel vehicle shall be made*  
19 *without regard to energy consumption savings.*]

20 “(4) ‘Category one alternative energy device’ means:

21 “(a) Any system, mechanism or series of mechanisms that uses solar radiation for space heating  
22 or cooling for one or more dwellings;

23 “(b) Any system that uses solar radiation for:

24 “(A) Domestic water heating; or

25 “(B) Swimming pool, spa or hot tub heating and that meets the requirements set forth in ORS  
26 316.116;

27 “(c) A ground water heat pump and ground loop system;

28 “(d) Any wind powered device used to offset or supplement the use of electricity by performing  
29 a specific task such as pumping water;

30 “(e) Equipment used in the production of alternative fuels;

31 “(f) A generator powered by alternative fuels and used to produce electricity;

32 “(g) An energy efficient appliance;

33 “(h) An alternative fuel device; or

34 “(i) A premium efficiency biomass combustion device that includes a dedicated outside com-  
35 bustion air source and that meets minimum performance standards that are established by the State  
36 Department of Energy.

37 “(5) ‘Category two alternative energy device’ means a fuel cell system, **hydroelectric generat-**  
38 **ing system**, solar electric system or wind electric system.

39 “(6) ‘Coefficient of performance’ means the ratio calculated by dividing the usable output energy  
40 by the electrical input energy. Both energy values must be expressed in equivalent units.

41 “(7) ‘Contractor’ means a person whose trade or business consists of offering for sale an alter-  
42 native energy device, construction service, installation service or design service.

43 “(8)(a) ‘Cost’ means the actual cost of the acquisition, construction and installation of the al-  
44 ternative energy device paid by the taxpayer for the alternative energy device.

45 “(b) For an alternative fuel vehicle, ‘cost’ means the difference between the cost of the alter-

1 native fuel vehicle and the same vehicle or functionally similar vehicle manufactured to use con-  
2 ventional gasoline or diesel fuel or, in the case of modification of an existing vehicle, the cost of the  
3 modification. 'Cost' does not include any amounts paid for remodification of the same vehicle, **un-**  
4 **less the added efficiency or capacity meets requirements established by the Director of the**  
5 **State Department of Energy.**

6 "(c) For a fueling station necessary to operate an alternative fuel vehicle, 'cost' means the cost  
7 to the contractor of constructing or installing the fueling station in a dwelling and of making the  
8 [fuel] **fueling** station operational in accordance with the specifications issued under ORS 469.160 to  
9 469.180 and any rules adopted by the Director of the State Department of Energy.

10 "(d) For related equipment, 'cost' means the cost of the related equipment and any modifications  
11 or additions to the related equipment necessary to prepare the related equipment for use in con-  
12 verting a vehicle to alternative fuel use.

13 "(9) 'Domestic water heating' means the heating of water used in a dwelling for bathing, clothes  
14 washing, dishwashing and other related functions.

15 "(10) 'Dwelling' means real or personal property ordinarily inhabited as a principal or secondary  
16 residence and located within this state. 'Dwelling' includes, but is not limited to, an individual unit  
17 within multiple unit residential housing.

18 "(11) 'Energy efficient appliance' means a clothes washer, clothes dryer, water heater,  
19 refrigerator, freezer, dishwasher, appliance designed to heat or cool a dwelling or other major  
20 household appliance that has been certified by the State Department of Energy to have premium  
21 energy efficiency characteristics.

22 "(12) 'First year energy yield' of an alternative energy device is the usable energy produced  
23 under average environmental conditions in one year.

24 "(13) 'Fuel cell system' means any system, mechanism or series of mechanisms that uses fuel  
25 cells or fuel cell technology to generate electrical energy for a dwelling.

26 "(14) 'Fueling station' includes but is not limited to a compressed natural gas compressor fueling  
27 system or an electric charging system for vehicle power battery charging.

28 **"(15) 'Hydroelectric generating system' means a system that obtains all applicable per-**  
29 **mits and complies with all state and federal statutory requirements for the protection of fish**  
30 **and wildlife and does not exceed 10 megawatts of installed capacity.**

31 "[15] (16) 'Placed in service' means:

32 "(a) The date an alternative energy device is ready and available to produce usable energy or  
33 save energy.

34 "(b) For an alternative fuel vehicle:

35 "(A) In the case of purchase, the date that the alternative fuel vehicle is first purchased as an  
36 alternative fuel vehicle ready and available for use.

37 "(B) In the case of modification, the date that the modification is completed and the vehicle is  
38 ready and available for use as an alternative fuel vehicle.

39 "(c) For a fueling station necessary to operate an alternative fuel vehicle, the date that the fu-  
40 eling station is first operational.

41 "(d) For related equipment, the date that the equipment is first operational.

42 "[16] (17) 'Related equipment' means equipment necessary to convert a vehicle to use an al-  
43 ternative fuel.

44 "[17] (18) 'Solar electric system' means any system, mechanism or series of mechanisms, in-  
45 cluding photovoltaic systems, that uses solar radiation to generate electrical energy for a dwelling.

1 “[(18)] (19) ‘Wind electric system’ means any system, mechanism or series of mechanisms that  
2 uses wind to generate electrical energy for a dwelling.

3 “**SECTION 3.** ORS 469.185 is amended to read:

4 “469.185. As used in ORS 469.185 to 469.225 and 469.878:

5 “(1) ‘Alternative fuel vehicle’ means a vehicle as defined by the Director of the State Depart-  
6 ment of Energy by rule that is used primarily in connection with the conduct of a trade or business  
7 and that:

8 “(a)(A) Is manufactured or modified to use an alternative fuel, including but not limited to  
9 electricity, ethanol, methanol, gasohol and propane or natural gas[, *regardless of energy consumption*  
10 *savings.*]; and

11 “(B) Produces less exhaust emissions than vehicles fueled by gasoline or diesel; or

12 “(b) Is a plug-in hybrid electric vehicle, as defined by the director by rule.

13 “(2) ‘Car sharing facility’ means the expenses of operating a car sharing program, including but  
14 not limited to the fair market value of parking spaces used to store the fleet of cars available for  
15 a car sharing program, but does not include the costs of the fleet of cars.

16 “(3) ‘Car sharing program’ means a program in which drivers pay to become members in order  
17 to have joint access to a fleet of cars from a common parking area on an hourly basis. ‘Car sharing  
18 program’ does not include operations conducted by car rental agencies.

19 “(4) ‘Cost’ means the capital costs and expenses necessarily incurred in the acquisition, erection,  
20 construction and installation of a facility, including site development costs and expenses for a  
21 sustainable building practices facility.

22 “(5) ‘Energy facility’ means any capital investment for which the first year energy savings yields  
23 a simple payback period of greater than one year. An energy facility includes:

24 “(a) Any [*land,*] structure, building, installation, excavation, machinery, equipment or device, or  
25 any addition to, reconstruction of or improvement of, [*land or*] an existing structure, building, in-  
26 stallation, excavation, machinery, equipment or device necessarily acquired, erected, constructed or  
27 installed by any person in connection with the conduct of a trade or business and actually used in  
28 the processing or utilization of renewable energy resources to:

29 “(A) Replace a substantial part or all of an existing use of electricity, petroleum or natural gas;

30 “(B) Provide the initial use of energy where electricity, petroleum or natural gas would have  
31 been used;

32 “(C) Generate electricity to replace an existing source of electricity or to provide a new source  
33 of electricity for sale by or use in the trade or business;

34 “(D) Perform a process that obtains energy resources from material that would otherwise be  
35 solid waste as defined in ORS 459.005; or

36 “(E) Manufacture or distribute alternative fuels, including but not limited to electricity, ethanol,  
37 methanol, gasohol or biodiesel.

38 “(b) Any acquisition of, addition to, reconstruction of or improvement of [*land or*] an existing  
39 structure, building, installation, excavation, machinery, equipment or device necessarily acquired,  
40 erected, constructed or installed by any person in connection with the conduct of a trade or business  
41 in order to substantially reduce the consumption of purchased energy.

42 “(c) A necessary feature of a new commercial building or multiple unit dwelling, as dwelling is  
43 defined by ORS 469.160, that causes that building or dwelling to exceed an energy performance  
44 standard in the state building code.

45 “(d) The replacement of an electric motor with another electric motor that substantially reduces

1 the consumption of electricity.

2 “(6) ‘Facility’ means an energy facility, recycling facility, transportation facility, car sharing  
3 facility, sustainable building practices facility, alternative fuel vehicle or facilities necessary to op-  
4 erate alternative fuel vehicles, including but not limited to an alternative fuel vehicle refueling  
5 station, a high-efficiency combined heat and power facility, a high-performance home, a  
6 homebuilder-installed renewable energy system, or a renewable energy resource equipment manu-  
7 facturing facility.

8 “(7) ‘High-efficiency combined heat and power facility’ means a device or equipment that simul-  
9 taneously produces heat and electricity from a single source of fuel and that meets the criteria es-  
10 tablished for a high-efficiency combined heat and power facility under ORS 469.197.

11 “(8) ‘High-performance home’ means a new single-family dwelling that:

12 “(a) Is designed and constructed to reduce net purchased energy through use of both energy  
13 efficiency and on-site renewable energy resources; and

14 “(b) Meets the criteria established for a high-performance home under ORS 469.197.

15 “(9) ‘Homebuilder-installed renewable energy system’ means a renewable energy resource system  
16 that:

17 “(a) Meets the criteria established for a renewable energy resource system under ORS 469.197;  
18 and

19 “(b) Is installed in a new single-family dwelling by, or at the direction of, the homebuilder con-  
20 structing the dwelling.

21 “(10) **‘Industrial process energy facility’ means an energy facility that improves the en-  
22 ergy efficiency of a manufacturing process. ‘Industrial process energy facility’ does not in-  
23 clude general heating, cooling, ventilation or lighting.**

24 “[10] (11) ‘Qualified transit pass contract’ means a purchase agreement entered into between  
25 a transportation provider and a person, the terms of which obligate the person to purchase transit  
26 passes on behalf or for the benefit of employees, students, patients or other individuals over a  
27 specified period of time.

28 “[11] (12) ‘Recycling facility’ means equipment used by a trade or business solely for  
29 recycling, **including:**

30 “[a] *Including:*]

31 “[A] (a) Equipment used solely for hauling and refining used oil;

32 “[B] (b) New vehicles or modifications to existing vehicles used solely to transport used  
33 recyclable materials that cannot be used further in their present form or location such as glass,  
34 metal, paper, aluminum, rubber and plastic;

35 “[C] (c) Trailers, racks or bins that are used for hauling used recyclable materials and are  
36 added to or attached to existing waste collection vehicles; *[and]*

37 “[D] (d) Any equipment used solely for processing recyclable materials such as bailers,  
38 flatteners, crushers, separators and scales[.]; **and**

39 “[b] (e) *[But not including]* Equipment used for transporting or processing scrap materials that  
40 are recycled as a part of the normal operation of a trade or business as defined by the director.

41 “[12)(a) (13)(a) ‘Renewable energy resource’ includes, but is not limited to:

42 “(A) Straw, forest slash, wood waste or other wastes from farm or forest land, nonpetroleum  
43 plant or animal based biomass, ocean wave energy, solar energy, wind power, water power or  
44 geothermal energy; or

45 “(B) A hydroelectric generating facility that obtains all applicable permits and complies with

1 all state and federal statutory requirements for the protection of fish and wildlife and:

2 “(i) That does not exceed 10 megawatts of installed capacity; or

3 “(ii) Qualifies as a research, development or demonstration facility.

4 “(b) ‘Renewable energy resource’ does not include a hydroelectric generating facility that is not  
5 described in paragraph (a) of this subsection.

6 “[~~(13)~~] (14) ‘Renewable energy resource equipment manufacturing facility’ means any structure,  
7 building, installation, excavation, machinery, equipment or device, or an addition, reconstruction or  
8 improvement to [~~land or~~] an existing structure, building, installation, excavation, machinery, equip-  
9 ment or device, that is necessarily acquired, constructed or installed by a person in connection with  
10 the conduct of a trade or business, that is used primarily to manufacture equipment, machinery or  
11 other products designed to use a renewable energy resource and that meets the criteria established  
12 under ORS 469.197.

13 “[~~(14)~~] (15) ‘Sustainable building practices facility’ means a commercial building in which build-  
14 ing practices that reduce the amount of energy, water or other resources needed for construction  
15 and operation of the building are used. ‘Sustainable building practices facility’ may be further de-  
16 fined by the State Department of Energy by rule, including rules that establish traditional building  
17 practice baselines in energy, water or other resource usage for comparative purposes for use in  
18 determining whether a facility is a sustainable building practices facility.

19 “[~~(15)~~] (16) ‘Transportation facility’ means a transportation project that reduces energy use  
20 during commuting to and from work or school, during work-related travel, or during travel to obtain  
21 medical or other services, and may be further defined by the department by rule. ‘Transportation  
22 facility’ includes, but is not limited to, a qualified transit pass contract or a transportation services  
23 contract.

24 “[~~(16)~~] (17) ‘Transportation provider’ means a public, private or nonprofit entity that provides  
25 transportation services to members of the public.

26 “[~~(17)~~] (18) ‘Transportation services contract’ means a contract that is related to a transporta-  
27 tion facility, and may be further defined by the department by rule.

28 “**SECTION 4.** ORS 315.141 is amended to read:

29 “315.141. (1) As used in this section:

30 “(a) ‘Agricultural producer’ means a person that produces biomass **in Oregon** that is used, in  
31 Oregon, as biofuel or to produce biofuel.

32 “(b) ‘Biofuel’ means liquid, gaseous or solid fuels, derived from biomass, **that have been con-**  
33 **verted into a processed fuel ready for use as energy by a biofuel producer’s customers or for**  
34 **direct biomass energy use at the biofuel producer’s site.**

35 “(c) ‘**Biofuel producer**’ means a person that through activities in Oregon:

36 “(A) **Alters the physical makeup of biomass to convert it into biofuel;**

37 “(B) **Changes one biofuel into another type of biofuel; or**

38 “(C) **Uses biomass in Oregon to produce energy.**

39 “[~~(c)~~] (d) ‘Biomass’ means organic matter that is available on a renewable or recurring basis and  
40 that is derived from:

41 “(A) Forest or rangeland woody debris from harvesting or thinning conducted to improve forest  
42 or rangeland ecological health and reduce uncharacteristic stand replacing wildfire risk;

43 “(B) Wood material from hardwood timber described in ORS 321.267 (3);

44 “(C) Agricultural residues;

45 “(D) Offal and tallow from animal rendering;

1 “(E) Food wastes collected as provided under ORS chapter 459 or 459A;  
2 “(F) Yard or wood debris collected as provided under ORS chapter 459 or 459A;  
3 “(G) Wastewater solids; or  
4 “(H) Crops grown solely to be used for energy.  
5 “[*(d)*] (e) ‘Biomass’ does not mean **urban waste or** wood that has been treated with creosote,  
6 pentachlorophenol, inorganic arsenic or other inorganic chemical compounds.  
7 “[*(e)*] (f) ‘Biomass collector’ means a person that collects biomass **in Oregon** to be used, in  
8 Oregon, as biofuel or to produce biofuel.  
9 “**(2) The Director of the State Department of Energy may adopt rules to define criteria**  
10 **to determine additional characteristics of biomass as defined in subsection (1)(d) and (e) of**  
11 **this section.**  
12 “[*(2)(a)*] **(3)(a)** An agricultural producer or biomass collector shall be allowed a credit against  
13 the taxes that would otherwise be due under ORS chapter 316 or, if the taxpayer is a corporation,  
14 under ORS chapter 317 or 318 for:  
15 “(A) The production of biomass **in Oregon** that is used, in Oregon, as biofuel or to produce  
16 biofuel; or  
17 “(B) The collection of biomass **in Oregon** that is used, in Oregon, as biofuel or to produce  
18 biofuel.  
19 “(b) A credit under this section may be claimed in the tax year in which the [*agricultural pro-*  
20 *ducer or biomass collector transfers biomass to a biofuel producer*] **credit is certified under sub-**  
21 **section (5) of this section.**  
22 “(c) **A taxpayer may be allowed a credit under this section for more than one of the roles**  
23 **defined in subsection (1) of this section, but a biofuel producer that is not also an agricul-**  
24 **tural producer or a biomass collector may not claim a credit under this section.**  
25 “[*(c)*] (d) Notwithstanding paragraph (a) of this subsection, a tax credit is not allowed for grain  
26 corn, but a tax credit shall be allowed for other corn material.  
27 “[*(3)*] *The amount of the credit shall be calculated as follows:*  
28 “[*(a)*] *Determine the quantity of biomass transferred to a biofuel producer during the tax year;*  
29 “[*(b)*] *Categorize the biomass into appropriate categories; and*  
30 “[*(c)*] *Multiply the quantity of biomass in a particular category by the appropriate credit rate for*  
31 *that category, expressed in dollars and cents, that is prescribed in ORS 469.790.]*  
32 “**(4) The amount of the credit shall equal the amount certified under subsection (5) of this**  
33 **section.**  
34 “**(5)(a) The State Department of Energy may establish by rule procedures and criteria for**  
35 **determining the amount of the tax credit to be certified under this section, consistent with**  
36 **ORS 469.790. The department shall provide written certification to taxpayers that are eligible**  
37 **to claim the credit under this section.**  
38 “**(b) The State Department of Energy may charge and collect a fee from taxpayers for**  
39 **certification of credits under this section. The fee may not exceed the cost to the department**  
40 **of determining the amount of certified cost.**  
41 “(c) **The State Department of Energy shall provide to the Department of Revenue a list,**  
42 **by tax year, of taxpayers for which a credit is certified under this section, upon request of**  
43 **the Department of Revenue.**  
44 “[*(4)*] **(6)** The amount of the credit claimed under this section for any tax year may not exceed  
45 the tax liability of the taxpayer.



1       “(5)(a) A biofuel producer shall provide a written receipt to an agricultural producer or biomass  
2 collector at the time biomass is transferred from the agricultural producer or biomass collector to the  
3 biofuel producer. The receipt must state the quantity and type of biomass being transferred and that  
4 the biomass is to be used to produce biofuel.]

5       “(b) (7) Each agricultural producer or biomass collector shall maintain the [receipts described  
6 in this subsection] **written documentation of the amount certified for tax credit under this**  
7 **section** in [their] its records for a period of at least five years after the tax year in which the credit  
8 is claimed [or for a longer period of time prescribed by the Department of Revenue] **and provide the**  
9 **written documentation to the Department of Revenue upon request.**

10       “(6) (8) The credit shall be claimed on a form prescribed by the Department of Revenue that  
11 contains the information required by the department.

12       “(7) (9) Any tax credit otherwise allowable under this section that is not used by the taxpayer  
13 in a particular tax year may be carried forward and offset against the taxpayer’s tax liability for  
14 the next succeeding tax year. Any credit remaining unused in the next succeeding tax year may be  
15 carried forward and used in the second succeeding tax year, and likewise any credit not used in that  
16 second succeeding tax year may be carried forward and used in the third succeeding tax year, and  
17 any credit not used in that third succeeding tax year may be carried forward and used in the fourth  
18 succeeding tax year, but may not be carried forward for any tax year thereafter.

19       “(8) (10) In the case of a credit allowed under this section:

20       “(a) A nonresident shall be allowed the credit under this section in the proportion provided in  
21 ORS 316.117.

22       “(b) If a change in the status of the taxpayer from resident to nonresident or from nonresident  
23 to resident occurs, the credit allowed by this section shall be determined in a manner consistent  
24 with ORS 316.117.

25       “(c) If a change in the taxable year of the taxpayer occurs as described in ORS 314.085, or if  
26 the department terminates the taxpayer’s taxable year under ORS 314.440, the credit allowed under  
27 this section shall be prorated or computed in a manner consistent with ORS 314.085.

28       “**SECTION 5.** ORS 315.144 is amended to read:

29       “315.144. (1) A person that has obtained a tax credit under ORS 315.141 may transfer the credit  
30 [for consideration] to a taxpayer subject to tax under ORS chapter 316, 317 or 318.

31       “(2) **A tax credit allowed under ORS 315.141 may be transferred on or before the date on**  
32 **which the return is due for the tax year in which the credit may first be claimed. After that**  
33 **date, no portion of a credit allowed under ORS 315.141 may be transferred.**

34       “(2) (3) To transfer the tax credit, the taxpayer earning the credit and the taxpayer that will  
35 claim the credit shall, **on or before the date prescribed in subsection (2) of this section**, jointly  
36 file a notice of tax credit transfer with the Department of Revenue. The notice shall be given on a  
37 form prescribed by the department that contains all of the following:

38       “(a) The name[,] **and** address [and taxpayer identification number] of the transferor and  
39 transferee;

40       “(b) The amount of the tax credit **that is being transferred**; [and]

41       “(c) **The amount of the tax credit that is being retained by the transferor; and**

42       “[(c)] (d) Any other information required by the department.

43       “(3) *Notwithstanding subsection (1) of this section, a tax credit may not be transferred under this*  
44 *section.:*

45       “(a) *From an agricultural producer to a biomass collector claiming a credit for collecting the*

1 biomass; or]

2 “[(b) From a biomass collector to an agricultural producer claiming a credit for producing the  
3 biomass.]

4 “(4) **The State Department of Energy may establish by rule a uniform discount rate to  
5 be used in calculating the present value of a tax credit under this section.**

6 “(5) **The Department of Revenue, in consultation with the State Department of Energy,  
7 may by rule establish procedures for the transfer of tax credits provided by this section.**

8 “**SECTION 6.** ORS 316.116 is amended to read:

9 “316.116. (1)(a) A resident individual shall be allowed a credit against the taxes otherwise due  
10 under this chapter for costs paid or incurred for construction or installation of each of one or more  
11 alternative energy devices in a dwelling.

12 “(b) A resident individual shall be allowed a credit against the taxes otherwise due under this  
13 chapter for costs paid or incurred to modify or purchase an alternative fuel vehicle or related  
14 equipment.

15 “(2)(a) In the case of a category one alternative energy device that is not an alternative fuel  
16 device, the credit shall be based upon the first year energy yield of the alternative energy device  
17 that qualifies under ORS 469.160 to 469.180. The amount of the credit shall be the same whether for  
18 collective or noncollective investment.

19 “(b) The credit allowed under this section for each category one alternative energy device for  
20 each dwelling may not exceed the lesser of:

21 “(A) \$1,500 or the first year energy yield in kilowatt hours per year multiplied by 60 cents per  
22 dwelling utilizing the alternative energy device used for space heating, cooling, electrical energy or  
23 domestic water heating for tax years beginning on or after January 1, 1990, and before January 1,  
24 1996.

25 “(B) \$1,200 or the first year energy yield in kilowatt hours per year multiplied by 48 cents per  
26 dwelling utilizing the alternative energy device used for space heating, cooling, electrical energy or  
27 domestic water heating for tax years beginning on or after January 1, 1996, and before January 1,  
28 1998.

29 “(C) \$1,500 or the first year energy yield in kilowatt hours per year multiplied by 60 cents per  
30 dwelling utilizing the alternative energy device used for space heating, cooling, electrical energy or  
31 domestic water heating for tax years beginning on or after January 1, 1998.

32 “(c) For each category one alternative energy device used for swimming pool, spa or hot tub  
33 heating, the credit allowed under this section shall be based upon 50 percent of the cost of the de-  
34 vice or the first year’s energy yield in kilowatt hours per year multiplied by 15 cents, whichever is  
35 lower, up to:

36 “(A) \$1,500 for tax years beginning on or after January 1, 1990, and before January 1, 1996.

37 “(B) \$1,200 for tax years beginning on or after January 1, 1996, and before January 1, 1998.

38 “(C) \$1,500 for tax years beginning on or after January 1, 1998.

39 “(d) For each alternative fuel device **that is not a plug-in hybrid electric vehicle or related  
40 equipment**, the credit allowed under this section is 25 percent of the cost of the alternative fuel  
41 device, **as determined by the Director of the State Department of Energy by rule**, but the total  
42 credit shall not exceed \$750 if the device is placed in service on or after January 1, 1998.

43 “(e) **For each alternative fuel device that is a plug-in hybrid electric vehicle or related  
44 equipment, the costs for which a credit is allowed under this section shall be determined by  
45 the director by rule. The total credit allowed for a plug-in hybrid electric vehicle may not**

1 **exceed \$5,000.**

2 “[(e)(A)] (f)(A) For each category two alternative energy device that is a solar electric system  
3 or fuel cell system, the credit allowed under this section shall equal \$3 per watt of installed output,  
4 but the installed output that is used to determine the amount of credit under this paragraph may  
5 not exceed 2,000 watts.

6 “(B) For each category two alternative energy device that is a wind electric system, the credit  
7 allowed under this section may not exceed the lesser of \$6,000 or the first year energy yield in  
8 kilowatt hours per year multiplied by \$2.

9 “(C) Notwithstanding subparagraph (A) or (B) of this paragraph, the total amount of the credits  
10 allowed in any one tax year may not exceed the tax liability of the taxpayer or \$1,500 for each al-  
11 ternative energy device, whichever is less. Unused credit amounts may be carried forward as pro-  
12 vided in subsection (7) of this section, but may not be carried forward to a tax year that is more  
13 than five tax years following the first tax year for which any credit was allowed with respect to the  
14 category two alternative energy device that is the basis for the credit.

15 “(D) Notwithstanding subparagraph (A) or (B) of this paragraph, the total amount of the credit  
16 for each device allowed under this paragraph may not exceed 50 percent of the total installed cost  
17 of the category two alternative energy device.

18 “(3)(a) In the case of a credit for a category one alternative energy device that is an energy  
19 efficient appliance, the credit allowed for each appliance to a resident individual under this section  
20 shall equal:

21 “(A) 48 cents per first year kilowatt hour saved, or the equivalent for other fuel saved, not to  
22 exceed \$1,200 for each tax year beginning on or after January 1, 1998, and before January 1, 1999;  
23 and

24 “(B) 40 cents per kilowatt hour saved, or the equivalent for other fuel saved, not to exceed  
25 \$1,000 for each tax year beginning on or after January 1, 1999.

26 “(b) Notwithstanding paragraph (a) of this subsection, the credit allowed for an energy efficient  
27 appliance may not exceed 25 percent of the cost of the appliance.

28 “(4) To qualify for a credit under this section, all of the following are required:

29 “(a) The alternative energy device must be purchased, constructed, installed and operated in  
30 accordance with ORS 469.160 to 469.180 and a certificate issued thereunder.

31 “(b) Except for credits claimed for alternative fuel devices, the taxpayer who is allowed the  
32 credit must be the owner or contract purchaser of the dwelling or dwellings served by the alterna-  
33 tive energy device or the tenant of the owner or of the contract purchaser and must:

34 “(A) Use the dwelling or dwellings served by the alternative energy device as a principal or  
35 secondary residence; or

36 “(B) Rent or lease, under a residential rental agreement, the dwelling or dwellings to a tenant  
37 who uses the dwelling or dwellings as a principal or secondary residence, unless the basis for the  
38 credit is the installation of an energy efficient appliance. If the basis for the credit is the installation  
39 of an energy efficient appliance, the credit shall be allowed only to the taxpayer who actually oc-  
40 cupies the dwelling as a principal or secondary residence.

41 “(c) In the case of an alternative fuel device, if the device is a fueling station necessary to op-  
42 erate an alternative fuel vehicle, unless the verification form and certificate are transferred as au-  
43 thorized under ORS 469.170 (8), the taxpayer who is allowed the credit must be the contractor who  
44 constructs the dwelling that incorporates the fueling station into the dwelling or installs the fueling  
45 station in the dwelling. If the category one alternative energy device is an alternative fuel vehicle,

1 the credit must be claimed by the owner as defined under ORS 801.375 or contract purchaser. If the  
2 category one alternative energy device is related equipment for an alternative fuel vehicle, the  
3 credit may be claimed by the owner or contract purchaser.

4 “(d) The credit must be claimed for the tax year in which the alternative energy device was  
5 purchased if the device is operational by April 1 of the next following tax year.

6 “(5) The credit provided by this section does not affect the computation of basis under this  
7 chapter.

8 “(6) The total credits allowed under this section in any one year may not exceed the tax liability  
9 of the taxpayer.

10 “(7) Any tax credit otherwise allowable under this section that is not used by the taxpayer in  
11 a particular year may be carried forward and offset against the taxpayer’s tax liability for the next  
12 succeeding tax year. Any credit remaining unused in the next succeeding tax year may be carried  
13 forward and used in the second succeeding tax year, and likewise any credit not used in that second  
14 succeeding tax year may be carried forward and used in the third succeeding tax year, and any  
15 credit not used in that third succeeding tax year may be carried forward and used in the fourth  
16 succeeding tax year, and any credit not used in that fourth succeeding tax year may be carried  
17 forward and used in the fifth succeeding tax year, but may not be carried forward for any tax year  
18 thereafter.

19 “(8) A nonresident shall be allowed the credit under this section in the proportion provided in  
20 ORS 316.117.

21 “(9) If a change in the taxable year of a taxpayer occurs as described in ORS 314.085, or if the  
22 Department of Revenue terminates the taxpayer’s taxable year under ORS 314.440, the credit al-  
23 lowed by this section shall be prorated or computed in a manner consistent with ORS 314.085.

24 “(10) If a change in the status of a taxpayer from resident to nonresident or from nonresident  
25 to resident occurs, the credit allowed by this section shall be determined in a manner consistent  
26 with ORS 316.117.

27 “(11) A husband and wife who file separate returns for a taxable year may each claim a share  
28 of the tax credit that would have been allowed on a joint return in proportion to the contribution  
29 of each. However, a husband or wife living in a separate principal residence may claim the tax  
30 credit in the same amount as permitted a single person.

31 “(12) As used in this section, unless the context requires otherwise:

32 “(a) ‘Collective investment’ means an investment by two or more taxpayers for the acquisition,  
33 construction and installation of an alternative energy device for one or more dwellings.

34 “(b) ‘Noncollective investment’ means an investment by an individual taxpayer for the acqui-  
35 sition, construction and installation of an alternative energy device for one or more dwellings.

36 “(c) ‘Taxpayer’ includes a transferee of a verification form under ORS 469.170 (8).

37 “(13) Notwithstanding any provision of subsection (1) or (2) of this section, the sum of the credit  
38 allowed under subsection (1) of this section plus any similar credit allowed for federal income tax  
39 purposes may not exceed the cost to the taxpayer for the acquisition, construction and installation  
40 of the alternative energy device.

41 “**SECTION 7.** ORS 317.115 is amended to read:

42 “317.115. (1) A business tax credit is allowed against the taxes otherwise due under this chapter  
43 based upon costs paid or incurred for construction or installation in a dwelling of a fueling station  
44 necessary to operate an alternative fuel vehicle. The credit is allowed to the contractor who con-  
45 structs the dwelling in which the fueling station is incorporated or installs the fueling station in the

1 dwelling but may be taken by any person under the circumstances described in ORS 469.170 (9) and  
2 the rules adopted thereunder.

3 “(2)(a) The credit **allowed for a fueling station necessary to operate an alternative fuel**  
4 **vehicle that is not a plug-in hybrid electric vehicle** is 25 percent of the cost of the fueling station  
5 but the total credit [*shall*] **may** not exceed \$750 if the fueling station is placed in service on or after  
6 January 1, 1998.

7 “(b) **For a fueling station necessary to operate a plug-in hybrid electric vehicle and for**  
8 **associated equipment, the amount of the credit allowable under this section shall be deter-**  
9 **mined by the Director of the State Department of Energy by rule, but the total credit for a**  
10 **fueling station necessary to operate a plug-in hybrid electric vehicle and for associated**  
11 **equipment may not exceed \$5,000.**

12 “(3) To qualify for a credit under this section, all of the following are required:

13 “(a) The fueling station must be constructed, installed and operated in accordance with ORS  
14 469.160 to 469.180 and a certificate issued thereunder.

15 “(b) The contractor must present with the claim for credit a verification form signed not only  
16 by the contractor but by the owner, contract purchaser or tenant authorizing the contractor to  
17 claim the credit and indicating that the owner, contract purchaser or tenant will not claim a credit  
18 based upon the cost of the same fueling station under ORS 316.116 or this section.

19 “(c) The credit must be claimed for the tax year in which the fueling station that has been  
20 certified under ORS 469.160 to 469.180 first is placed in service or the immediately succeeding tax  
21 year.

22 “(4) The credit allowed under this section shall not affect the computation of basis for purposes  
23 of this chapter, nor shall the credit affect the computation or be in lieu of any depreciation de-  
24 duction for the fueling station.

25 “(5) The credit allowed under this section in any one year shall not exceed the tax liability of  
26 the taxpayer for that year.

27 “(6) Any tax credit otherwise allowable under this section that is not used by the taxpayer in  
28 a particular year may be carried forward and offset against the taxpayer’s tax liability for the next  
29 succeeding tax year. Any credit remaining unused in such next succeeding tax year may be carried  
30 forward and used in the second succeeding tax year, and likewise any credit not used in that second  
31 succeeding tax year may be carried forward and used in the third succeeding tax year, and any  
32 credit not used in that third succeeding tax year may be carried forward and used in the fourth  
33 succeeding tax year, and any credit not used in that fourth succeeding tax year may be carried  
34 forward and used in the fifth succeeding tax year, but may not be carried forward for any tax year  
35 thereafter.

36 “(7) The certificate and verification form described under ORS 469.170 may be transferred by the  
37 contractor to the first purchaser of the dwelling that incorporates the fueling station if the pur-  
38 chaser intends to use the dwelling as a principal or secondary residence or, in the case of con-  
39 struction or installation of a fueling station in an existing dwelling, the current owner, if the current  
40 owner intends to use, or uses, the dwelling as a principal or secondary residence. A certificate and  
41 verification form so transferred may be used by the purchaser to claim a credit under ORS 316.116.

42 “**SECTION 8.** ORS 469.165 is amended to read:

43 “469.165. (1) For the purposes of carrying out ORS 469.160 to 469.180, the State Department of  
44 Energy may adopt rules prescribing minimum performance criteria for alternative energy devices for  
45 dwellings.

1 “(2) The department, in adopting rules under this section for solar heating and cooling systems,  
2 shall take into consideration applicable standards of federal performance criteria prescribed pursu-  
3 ant to the provisions of section 5506, title 42, United States Code (Solar Heating and Cooling  
4 **Demonstration Act of 1974).**

5 “(3) The Director of the State Department of Energy shall adopt rules governing the determi-  
6 nation of eligibility, verification and certification of an alternative fuel device for purposes of the  
7 tax credits granted under ORS 316.116 and 317.115, including but not limited to rules that:

8 “(a) Further define an alternative fuel vehicle, **plug-in hybrid electric vehicle**, related equip-  
9 ment or fueling station necessary to operate an alternative fuel vehicle[, *that*];

10 “(b) Govern [*the computation of*] costs eligible for credit [*and that*], **including maximum al-**  
11 **lowable costs and computation of costs; and**

12 “(c) Require equitable allocation of the tax credit benefits between the lessor and the lessee of  
13 an alternative fuel vehicle as a condition of tax credit eligibility.

14 “(4) **Determination that a vehicle is an alternative fuel vehicle shall be made by the di-**  
15 **rector based on consideration of petroleum use reduction, efficiency, market acceptance,**  
16 **greenhouse gas emissions reduction and technology.**

17 “**SECTION 9.** ORS 469.197, as amended by section 1, chapter 29, Oregon Laws 2008, is amended  
18 to read:

19 “469.197. The State Department of Energy shall by rule establish all of the following criteria:

20 “(1) For a high-performance home, the minimum design and construction standards that must be  
21 met or exceeded for a dwelling to be considered a high-performance home, including but not limited  
22 to standards for the building envelope, HVAC systems, lighting, appliances, water conservation  
23 measures, use of sustainable building materials and on-site renewable energy systems. The criteria  
24 must also establish the minimum reduction in estimated net purchased energy that a dwelling must  
25 achieve to be considered a high-performance home.

26 “(2) For a homebuilder-installed renewable energy system, the minimum performance and effi-  
27 ciency standards that a solar electric system, solar domestic water heating system, passive solar  
28 space heating system, wind power system, geothermal heating system, fuel cell system or other sys-  
29 tem utilizing renewable resources must achieve to be considered a homebuilder-installed renewable  
30 energy system.

31 “(3) For a high-efficiency combined heat and power facility, the minimum performance and effi-  
32 ciency standards that the facility must achieve to be considered a high-efficiency combined heat and  
33 power facility.

34 “(4) For a renewable energy resource equipment manufacturing facility:

35 “(a) Standards relating to the type of equipment, machinery or other products being manufac-  
36 tured and related performance and efficiency standards applicable to the manufactured products;

37 “(b) Standards, consistent with the definitions in ORS 469.185, relating to what constitutes a  
38 single renewable energy resource equipment manufacturing facility and what constitutes property  
39 that is not included within a renewable energy resource equipment manufacturing facility;

40 “(c) Standards relating to the minimum level of increased employment in Oregon for a renewable  
41 energy resource equipment manufacturing facility;

42 “(d) Standards relating to indicators of financial viability of an applicant for preliminary certif-  
43 ication under ORS 469.205;

44 “(e) Standards relating to the likelihood of long-term success of a renewable energy resource  
45 equipment manufacturing facility; and

1 “(f) Standards relating to the likelihood that an applicant seeking preliminary certification of a  
2 renewable energy resource equipment manufacturing facility will base decisions to locate or expand  
3 a facility in Oregon on the allowance of a tax credit under ORS 315.354.

4 “(5) For an alternative fuel vehicle, the Director of the State Department of Energy shall  
5 adopt rules governing the determination of eligibility, verification, maximum eligible costs  
6 and certification for purposes of the tax credits allowed under ORS 315.354, including rules  
7 that further define alternative fuel vehicle, plug-in hybrid electric vehicle, related equipment  
8 and fueling station or charging station necessary to operate an alternative fuel vehicle and  
9 rules related to levels of petroleum use reduction, efficiency, market acceptance, greenhouse  
10 gas emissions reduction and technology that a vehicle must achieve to be considered an al-  
11 ternative fuel vehicle.

12 “**SECTION 10.** ORS 469.205, as amended by section 3, chapter 29, Oregon Laws 2008, is  
13 amended to read:

14 “469.205. (1) Prior to erection, construction, installation or acquisition of a proposed facility, any  
15 person may apply to the State Department of Energy for preliminary certification under ORS 469.210  
16 if:

17 “(a) The erection, construction, installation or acquisition of the facility is to be commenced on  
18 or after October 3, 1979;

19 “(b) The facility complies with the standards or rules adopted by the Director of the State De-  
20 partment of Energy; and

21 “(c) The applicant meets one of the following criteria:

22 “(A) The applicant is a person to whom a tax credit has been transferred; or

23 “(B) The applicant will be the owner or contract purchaser of the facility at the time of erection,  
24 construction, installation or acquisition of the proposed facility, and:

25 “(i) The applicant is the owner, contract purchaser or lessee of a trade or business that plans  
26 to utilize the facility in connection with Oregon property; or

27 “(ii) The applicant is the owner, contract purchaser or lessee of a trade or business that plans  
28 to lease the facility to a person who will utilize the facility in connection with Oregon property.

29 “(2) An application for preliminary certification shall be made in writing on a form prepared by  
30 the department and shall contain:

31 “(a) A statement that the applicant or the lessee of the applicant’s facility:

32 “(A) Intends to convert from a purchased energy source to a renewable energy resource;

33 “(B) Plans to acquire, construct or install a facility that will use a renewable energy resource  
34 or solid waste instead of electricity, petroleum or natural gas;

35 “(C) Plans to use a renewable energy resource in the generation of electricity for sale or to  
36 replace an existing or proposed use of an existing source of electricity;

37 “(D) Plans to acquire, construct or install a facility that substantially reduces the consumption  
38 of purchased energy;

39 “(E) Plans to acquire, construct or install equipment for recycling as defined in ORS 469.185  
40 [(11)];

41 “(F) Plans to acquire an alternative fuel vehicle or to convert an existing vehicle to an alter-  
42 native fuel vehicle;

43 “(G) Plans to acquire, construct or install a facility necessary to operate alternative fuel vehi-  
44 cles;

45 “(H) Plans to acquire transit passes for use by individuals specified by the applicant;

1 “(I) Plans to acquire, construct or install a transportation facility;  
2 “(J) Plans to acquire a sustainable building practices facility;  
3 “(K) Plans to acquire a car sharing facility and operate a car sharing program;  
4 “(L) Plans to construct a high-efficiency combined heat and power facility;  
5 “(M) Is a homebuilder and plans to construct a homebuilder-installed renewable energy system;  
6 “(N) Is a homebuilder and plans to construct a high-performance home; or  
7 “(O) Plans to acquire, construct or install a renewable energy resource equipment manufactur-  
8 ing facility.  
9 “(b) A detailed description of the proposed facility and its operation and information showing  
10 that the facility will operate as represented in the application.  
11 “(c) Information on the amount by which consumption of electricity, petroleum or natural gas  
12 by the applicant or the lessee of the applicant’s facility will be reduced, and on the amount of energy  
13 that will be produced for sale, as the result of using the facility or, if applicable, information about  
14 the expected level of sustainable building practices facility performance.  
15 “(d) The projected cost of the facility.  
16 “(e) If applicable, a copy of the proposed qualified transit pass contract, transportation services  
17 contract or contract for lease of parking spaces for a car sharing facility.  
18 “(f) Any other information the director considers necessary to determine whether the proposed  
19 facility is in accordance with the provisions of ORS 469.185 to 469.225, and any applicable rules or  
20 standards adopted by the director.  
21 “(3) An application for preliminary certification shall be accompanied by a fee established under  
22 ORS 469.217. The director may refund the fee if the application for certification is rejected.  
23 “(4) The director may allow an applicant to file the preliminary application after the start of  
24 erection, construction, installation or acquisition of the facility if the director finds:  
25 “(a) Filing the application before the start of erection, construction, installation or acquisition  
26 is inappropriate because special circumstances render filing earlier unreasonable; and  
27 “(b) The facility would otherwise qualify for tax credit certification pursuant to ORS 469.185 to  
28 469.225.  
29 “(5) A preliminary certification of a sustainable building practices facility shall be applied for  
30 and issued as prescribed by the department by rule.  
31 “(6) A preliminary certification of a renewable energy resource equipment manufacturing facility  
32 shall remain valid for a period of five calendar years after the date the preliminary certification is  
33 issued by the director.  
34 “**SECTION 11. The amendments to ORS 315.141, 315.144, 315.354, 316.116, 317.115, 469.160,**  
35 **469.165, 469.185, 469.197 and 469.205 by sections 1 to 10 of this 2009 Act apply to tax years**  
36 **beginning on or after January 1, 2010.”.**  
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