

76TH OREGON LEGISLATIVE ASSEMBLY  
STAFF MEASURE SUMMARY  
JOINT COMMITTEE ON TAX CREDITS

MEASURE: HB 2196-A  
CARRIER:

REVENUE: Statement issued  
FISCAL: Statement issued

*Preliminary*

Action:

Vote:

Yeas:  
Nays:  
Exc.:

Prepared By: Mazen Malik, Economist  
Meeting Dates: May-5

MEASURE: HB 2196-A  
EXHIBIT: D  
Joint Committee on Tax Credits 76<sup>th</sup> Session  
DATE: 06-09-2011 PAGES: 1  
SUBMITTED BY: Mazen Malik

**WHAT THE BILL DOES:** Establishes exemption from excise tax on use of fuel in motor vehicles for diesel fuel blended with minimum of 20 percent biodiesel derived from used cooking oil, when that fuel is used in vehicles having gross weight up to 10,000 pounds.

**ISSUES DISCUSSED:**

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**EFFECT OF COMMITTEE AMENDMENTS:**

**BACKGROUND:**

ORS 319.530 currently imposes an excise tax on the use of fuel in a motor vehicle. Tax rate on diesel is 30 cents per gallon. House Bill 2196 A would establish an exemption to that tax for vehicles powered by biodiesel made from used cooking oil.

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