## **A-Engrossed** House Bill 2524

Ordered by the House April 28 Including House Amendments dated April 28

Introduced and printed pursuant to House Rule 12.00. Presession filed (at the request of House Interim Committee on Revenue)

## **SUMMARY**

The following summary is not prepared by the sponsors of the measure and is not a part of the body thereof subject to consideration by the Legislative Assembly. It is an editor's brief statement of the essential features of the

Disallows tax credit for alternative fuel vehicles designed for electric plug-in charging once total purchases meet threshold percentage of all new motor vehicle purchases. Requires Director of Transportation to notify Director of State Department of Energy if threshold is

Extends sunsets for tax credits for use of alternative fuel vehicles and for construction or installation of fueling stations for alternative fuel vehicles.

Takes effect on 91st day following adjournment sine die.

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- 2 Relating to alternative fuel vehicles; creating new provisions; amending sections 5a and 8a, chapter 832, Oregon Laws 2005, and section 14, chapter 913, Oregon Laws 2009; and prescribing an effective date.
- Be It Enacted by the People of the State of Oregon: 5
  - SECTION 1. Section 14, chapter 913, Oregon Laws 2009, is amended to read:
- Sec. 14. A credit may not be claimed under ORS 317.115 for tax years beginning on or after January 1, [2012] 2018. 8
- 9 SECTION 2. Section 5a, chapter 832, Oregon Laws 2005, as amended by section 35, chapter 843, 10 Oregon Laws 2007, and section 12, chapter 913, Oregon Laws 2009, is amended to read:
  - Sec. 5a. (1) A taxpayer may not be allowed a credit under ORS 316.116 if the first tax year for which the credit would otherwise be allowed with respect to an [alternative energy device or] alternative fuel vehicle or related equipment [is] begins on or after January 1, [2012] 2018.
  - (2) A taxpayer may not be allowed a credit under ORS 316.116 if the first tax year for which the credit would otherwise be allowed with respect to an alternative energy device begins on or after January 1, 2012.
  - SECTION 3. Section 8a, chapter 832, Oregon Laws 2005, as amended by section 13, chapter 913, Oregon Laws 2009, is amended to read:
  - Sec. 8a. (1) The State Department of Energy may not issue a contractor's certification certificate[, alternative energy device system certificate] or alternative fuel vehicle or related equipment certificate under ORS 469.170 after January 1, [2012] 2018.
  - (2) The State Department of Energy may not issue an alternative energy device system certificate under ORS 469.170 after January 1, 2012.
  - SECTION 4. Sections 5 and 6 of this 2011 Act are added to and made a part of ORS 469.160 to 469.180.

NOTE: Matter in boldfaced type in an amended section is new; matter [italic and bracketed] is existing law to be omitted. New sections are in boldfaced type.

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SECTION 5. (1) A tax credit may not be claimed under ORS 316.116 for an alternative fue
vehicle that is designed for electric plug-in charging for any tax year that begins on a date
after the end of any calendar year in which at least 5.5 percent of all new motor vehicles
purchased in this state were vehicles designed for electric plug-in charging.

- (2) The State Department of Energy may not issue a certificate under ORS 469.170 for an alternative fuel vehicle that is a vehicle designed for electric plug-in charging if the vehicle is placed in service on a date after the end of any calendar year in which at least 5.5 percent of all new motor vehicles purchased in this state were vehicles designed for electric plug-in charging.
- SECTION 6. (1) The Director of Transportation shall notify the Director of the State Department of Energy if, during a calendar year, the number of new motor vehicles purchased in this state that are vehicles designed for electric plug-in charging equals at least 5.5 percent of the number of all new motor vehicles purchased in this state.
- (2) The Director of Transportation shall make the notification required in subsection (1) of this section not later than January 30 of the year following the first year in which the threshold described in subsection (1) of this section is reached.

SECTION 7. This 2011 Act takes effect on the 91st day after the date on which the 2011 regular session of the Seventy-sixth Legislative Assembly adjourns sine die.