

# House Bill 3589

Sponsored by Representative HICKS

## 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 measure **as introduced**.

Authorizes establishment of manufactured dwelling park with 50 or fewer lots as conditional use in any zone.

Creates refundable credit against personal income tax for full-year resident of manufactured dwelling park.

Establishes subtraction for capital gains for purpose of income and excise taxation for owner or operator of manufactured dwelling park. Reduces income and excise tax rates and corporate minimum tax for owner or operator of manufactured dwelling park.

Applies to tax years beginning on or after January 1, 2012.

## A BILL FOR AN ACT

1  
2 Relating to manufactured dwelling parks.

3 **Be It Enacted by the People of the State of Oregon:**

4 **SECTION 1. Section 2 of this 2011 Act is added to and made a part of ORS 446.003 to**  
5 **446.140.**

6 **SECTION 2. Notwithstanding the statewide land use planning goals, a manufactured**  
7 **dwelling park with 50 or fewer lots may be established as a conditional use in any zone.**

8 **SECTION 3. Section 4 of this 2011 Act is added to and made a part of ORS chapter 315.**

9 **SECTION 4. (1) As used in this section:**

10 (a) **"Manufactured dwelling" has the meaning given that term in ORS 446.003.**

11 (b) **"Manufactured dwelling park" means a place within this state where 10 or more**  
12 **manufactured dwellings are located, the primary purpose of which is to rent space or keep**  
13 **space for rent to any person for a charge or fee.**

14 (2) **A credit of \$100 against the taxes otherwise due under ORS chapter 316 is allowed to**  
15 **an individual who rents space in a manufactured dwelling park for a manufactured dwelling**  
16 **that is owned and occupied by the individual as the individual's principal residence through-**  
17 **out the tax year.**

18 (3) **If a change in the taxable year of the taxpayer occurs as described in ORS 314.085,**  
19 **or if the Department of Revenue terminates the taxpayer's taxable year under ORS 314.440,**  
20 **the credit allowed by this section shall be prorated or computed in a manner consistent with**  
21 **ORS 314.085.**

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

25 **SECTION 5. Section 6 of this 2011 Act is added to and made a part of ORS chapter 317.**

26 **SECTION 6. (1) As used in this section:**

27 (a) **"Manufactured dwelling" has the meaning given that term in ORS 446.003.**

28 (b) **"Manufactured dwelling park" means a place within this state where 10 or more**

**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.

1 **manufactured dwellings are located, the primary purpose of which is to rent space or keep**  
2 **space for rent to any person for a charge or fee.**

3 **(c) “Manufactured dwelling park operator” means the owner or operator of a manufac-**  
4 **tured dwelling park whose principal business is the establishment or operation of manufac-**  
5 **tured dwelling parks.**

6 **(2) There shall be subtracted from federal taxable income any net capital gain that is**  
7 **treated as net capital gain for federal tax purposes for the tax year and that is includable in**  
8 **taxable income in this state for the tax year, if the taxpayer is a manufactured dwelling park**  
9 **operator.**

10 **(3) Notwithstanding ORS 317.061 and 317.090, for a taxpayer who is a manufactured**  
11 **dwelling park operator:**

12 **(a) The minimum tax imposed under this chapter for the privilege of carrying on or doing**  
13 **business within this state shall be \$10; and**

14 **(b) The rate of the tax imposed by and computed under this chapter is six and six-tenths**  
15 **percent.**

16 **SECTION 7. Sections 4 and 6 of this 2011 Act apply to tax years beginning on or after**  
17 **January 1, 2012.**

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