

JTAX Bills for 4/18

Farmworker Housing

- SB 323: Extends the sunset date for two tax credits related to farmworker housing from January 1, 2014 to January 1, 2020. One credit is for owners and operators who construct farmworker housing. The second is for lenders who make loans to build farmworker housing. (2013-15 impact of -\$0.2 million)
- HB 2980: Extends the sunset date for the farmworker housing construction credit from January 1, 2014 to January 1, 2021. Modifies terminology and, generally, changes references from “farmworker” to “agricultural worker”. (2013-15 impact of -\$0.2 million)

Manufactured Dwelling Parks

- HB 2446: Extends the sunset date on the provision that allows taxpayers who sell a manufactured dwelling park to subtract the gain from that sale from Oregon income. Moves the sunset date from January 1, 2014 to January 1, 2020. Maintains the requirement that the sale be made to a qualified housing authority, association or nonprofit organization. (2013-15 revenue loss of < \$50k)
- HB 2447: Extends the sunset date for the \$5,000 refundable tax credit allowed to owners of manufactured dwellings who are forced to move due to the closure of their manufactured dwelling park. Moves the sunset date from January 1, 2014 to January 1, 2020. (2013-15 revenue loss of < \$50k)

Pension Income

- HB 2469: Extends the sunset date for the tax credit for pension income from January 1, 2014 to January 1, 2020. (2013-15 impact of -\$0.9 million)