HB 2676 -

"The policy purpose of this tax expenditure is to reduce administrative costs associated with processing personal property accounts with low value. It is also to provide aid to low income homeowners living in inexpensive structures."

HB 2904 -

"The policy purpose of this measure is to treat all domestic and foreign owned cargo containers the same to help Oregon ports remain competitive with Washington and California, which exempt all cargo containers. Compliance issues may reduce any potential revenue from a property tax on cargo containers."

HB 2735 (In 307.453) -

"The Legislative Assembly declares that a property tax exemption for qualified real property machinery and equipment encourages continued operation and expansion of the food processing industry in this state."