

REVENUE: Revenue statement issued  
FISCAL: No fiscal impact

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**Action:** Do Pass as Amended and Be Printed Engrossed and Be Referred to the Committee on Tax Credits by prior reference  
**Vote:** 8 - 0 - 1  
**Yeas:** Gallegos, Gelser, Gilliam, Gomberg, Keny-Guyer, Olson, Whisnant, Whitsett  
**Nays:** 0  
**Exc.:** Tomei  
**Prepared By:** Regina Wilson, Administrator  
**Meeting Dates:** 2/11, 2/22

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**WHAT THE MEASURE DOES:** Extends sunset for tax credit for closure of manufactured dwelling parks.

**ISSUES DISCUSSED:**

- Payments to tenants for loss of dwelling
- Option for residents to sell home
- Transition of Oregon Housing and Community Services
- Building and creating housing

**EFFECT OF COMMITTEE AMENDMENT:** Inserts statutes relating to tax credits and amends the notice reference sunset to 2020.

**BACKGROUND:** The national average market value of a manufactured home (MH) is \$25,000. The cost to move a MH ranges from \$15,000 to \$25,000. Nationally, the largest privately developed and owned option for affordable housing are MHs. The tax credit for the closure of MHs originated through House Bill 2389 (2005). Later, through House Bill 2735 (2007), the \$5k tax credit was adopted. This bill required landlords to pay displaced manufactured housing residents \$5k, \$7k or \$9k depending on the size of the residence. In addition, landlords provided tenants with written notice including the right to the tax credit. These tax credits are scheduled to sunset at the end of 2014. House Bill 2447 extends the tax credit for the closure of manufactured dwelling parks through 2020.