

House Bill 2446

Sponsored by Representative NATHANSON; Representatives DOHERTY, HOYLE, KENNEMER (at the request of Manufactured Housing Landlord/Tenant Coalition) (Pre-session filed.)

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**.

Extends sunset for tax exemptions for gain realized by manufactured dwelling park landlord from sale of park to certain associations or organizations or to housing authority.

A BILL FOR AN ACT

1
2 Relating to tax treatment of sale of manufactured dwelling park; amending sections 7 and 10, chap-
3 ter 826, Oregon Laws 2005.

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

5 **SECTION 1.** Section 7, chapter 826, Oregon Laws 2005, as amended by section 21, chapter 906,
6 Oregon Laws 2007, is amended to read:

7 **Sec. 7.** Section 6, chapter 826, Oregon Laws 2005, applies to tax years beginning on or after
8 January 1, 2006, and before January 1, [2014] **2020**.

9 **SECTION 2.** Section 10, chapter 826, Oregon Laws 2005, as amended by section 22, chapter 906,
10 Oregon Laws 2007, is amended to read:

11 **Sec. 10.** Section 9, chapter 826, Oregon Laws 2005, applies to tax years beginning on or after
12 January 1, 2006, and before January 1, [2014] **2020**.

13

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.