

D R A F T

SUMMARY

Removes exemption from construction taxes imposed by school districts for private school improvements and private hospital improvements.
Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

Relating to construction taxes imposed by school districts; creating new provisions; amending ORS 320.173; and prescribing an effective date.

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

SECTION 1. ORS 320.173 is amended to read:

320.173. Construction taxes **authorized under ORS 320.170** may not be imposed on *[the following]*:

[(1) Private school improvements.]

[(2)] (1) Public improvements as defined in ORS 279A.010.

[(3)] (2) Residential housing that is guaranteed to be affordable, under guidelines established by the United States Department of Housing and Urban Development, to households that earn no more than 80 percent of the median household income for the area in which the construction tax is imposed, for a period of at least 60 years following the date of construction of the residential housing.

[(4)] (3) Public *[or private]* hospital improvements.

[(5)] (4) Improvements to religious facilities primarily used for worship or education associated with worship.

[(6)] (5) Agricultural buildings, as defined in ORS 455.315 (2)(a).

[(7)] (6) Facilities that are operated by a not-for-profit corporation and

1 that are:

2 (a) Long term care facilities, as defined in ORS 442.015;

3 (b) Residential care facilities, as defined in ORS 443.400; or

4 (c) Continuing care retirement communities, as defined in ORS 101.020.

5 **SECTION 2. The amendments to ORS 320.173 by section 1 of this**
6 **2015 Act applies to construction taxes imposed by a school district on**
7 **or after the effective date of this 2015 Act.**

8 **SECTION 3. This 2015 Act takes effect on the 91st day after the date**
9 **on which the 2015 regular session of the Seventy-eighth Legislative**
10 **Assembly adjourns sine die.**

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