

SB 1507-3  
(LC 179)  
2/4/16 (EMM/ps)

Requested by SENATE COMMITTEE ON FINANCE AND REVENUE

**PROPOSED AMENDMENTS TO  
SENATE BILL 1507**

1 On page 1 of the printed bill, line 2, after “315.613” delete the rest of the  
2 line and insert “, 316.116 and 469B.403 and section 6, chapter 739, Oregon  
3 Laws 2007;”.

4 On page 5, after line 42, insert:

5 **“SECTION 6.** Section 6, chapter 739, Oregon Laws 2007, as amended by  
6 section 5, chapter 590, Oregon Laws 2007, section 18, chapter 913, Oregon  
7 Laws 2009, and section 2, chapter 730, Oregon Laws 2011, is amended to read:

8 **“Sec. 6. (1)(a)** ORS 315.141, 315.144 and [469.790] **469B.403** apply to tax  
9 credits for tax years beginning on or after January 1, 2007, and before Jan-  
10 uary 1, [2018] **2022**.

11 **“(b) Notwithstanding paragraph (a) of this subsection, credits as**  
12 **provided under ORS 469B.403 (1) to (7) are not allowed for tax years**  
13 **beginning on or after January 1, 2018.**

14 **“(2)** Notwithstanding subsection (1) of this section, a tax credit is not  
15 allowed for wheat grain (other than nongrain wheat material) for tax years  
16 beginning before January 1, 2009, or on or after January 1, 2018.

17 **“SECTION 7.** ORS 469B.403 is amended to read:

18 **“469B.403.** To be eligible for the tax credit under ORS 315.141, the biomass  
19 must be produced or collected in Oregon as a feedstock for bioenergy or  
20 biofuel production in Oregon. The credit rates for biomass are:

21 **“(1)** For oilseed crops, \$0.05 per pound.

1       “(2) For grain crops, including but not limited to wheat, barley and  
2 triticale, \$0.90 per bushel.

3       “(3) For virgin oil or alcohol delivered for production in Oregon from  
4 Oregon-based feedstock, \$0.10 per gallon.

5       “(4) For used cooking oil or waste grease, \$0.10 per gallon.

6       “(5) For wastewater biosolids, \$10.00 per wet ton.

7       “(6) For woody biomass collected from nursery, orchard, agricultural,  
8 forest or rangeland property in Oregon, including but not limited to  
9 prunings, thinning, plantation rotations, log landing or slash resulting from  
10 harvest or forest health stewardship, \$10.00 per bone dry ton.

11       “(7) For grass, wheat, straw or other vegetative biomass from agricultural  
12 crops, \$10.00 per bone dry ton.

13       “(8) For animal manure or rendering offal, [~~\$5.00~~] **\$3.50** per wet ton.

14       **“SECTION 8. The amendments to ORS 469B.403 by section 7 of this**  
15 **2016 Act apply to tax years beginning on or after January 1, 2017, and**  
16 **before January 1, 2022.”.**

17       In line 43, delete “6” and insert “9”.

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