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SUMMARY

Requires State Forester to establish guidelines for wildfire buffer zones that produce defensible spaces around lands in forestland-urban interface. Provides tax credit to landowner that establishes wildfire buffer zone.

A BILL FOR AN ACT

Relating to wildfire buffer zones for lands in forestland-urban interface.

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

SECTION 1. Section 2 of this 2019 Act is added to and made a part of ORS 477.015 to 477.061.

SECTION 2. (1) The State Forester shall establish guidelines for wildfire buffer zones that provide defensible space on lands in forestland-urban interface. The guidelines shall, at a minimum, provide for the removal of all trees within 300 feet of any residential structure. The State Forester may establish additional vegetation removal or limitation provisions under the guidelines. The wildfire buffer zone guidelines for a property shall be in addition to any applicable minimum standards under ORS 477.059 based on the classification of the land.

(2) An owner of land in a forestland-urban interface may file a certificate of compliance with wildfire buffer zone guidelines with the State Forester in the same manner as for filing a certificate of compliance described in ORS 477.059. The State Forester may inspect land during reasonable hours to verify information contained in a certificate filed under this section. A certificate under this section must be

1 filed in each year for which the owner is allowed a tax credit under
2 section 4 of this 2019 Act.

3 **SECTION 3.** Section 4 of this 2019 Act is added to and made a part
4 of ORS chapter 315.

5 **SECTION 4.** (1) A credit against taxes otherwise due under ORS
6 chapter 316 or, if the taxpayer is a corporation, under ORS chapter 317
7 or 318, shall be allowed if the taxpayer files a valid certificate of com-
8 pliance with wildfire buffer zone guidelines under section 2 of this 2019
9 Act during the tax year. The credit allowed under this section shall
10 be an amount equal to ____ percent of the assessment under ORS
11 477.230 paid by the taxpayer on land in forestland-urban interface for
12 which a valid certificate was filed under section 2 of this 2019 Act.

13 (2) Any tax credit otherwise allowable under this section that is not
14 used by the taxpayer in a particular tax year may be carried forward
15 and offset against the taxpayer's tax liability for the next succeeding
16 tax year, but may not be carried forward to any tax year thereafter.

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