

**SB 364 STAFF MEASURE SUMMARY**

**Senate Committee On Veterans and Emergency Preparedness**

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**Prepared By:** C Ross, LPRO Analyst

**Sub-Referral To:** Senate Committee On Finance and Revenue

**Meeting Dates:** 2/21, 2/28

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**WHAT THE MEASURE DOES:**

Creates income tax credit for shipping containers donated to public entities to store emergency supplies within 1,000 feet of public buildings, equal to 10 percent of the containers retail value. Takes effect 91st day after *sine die*.

*FISCAL: May have fiscal impact, but no statement yet issued*

*REVENUE: May have revenue impact, but no statement yet issued*

**ISSUES DISCUSSED:**

- Lincoln City School District's use of shipping containers
- Earthquake drills, student first aid training, types of supplies
- Container security; who keeps keys
- Prioritizing K-12 schools first, although measure does not specify
- Locating containers out of tsunami zones, although not specified

**EFFECT OF AMENDMENT:**

No amendment.

**BACKGROUND:**

Shipping containers are designed to transport goods of all kinds, but are increasingly used for a wide variety of nonstandard building and storage purposes, given that they are relatively abundant and inexpensive, transportable, weatherproof, and secure.

Senate Bill 364 is inspired by Lincoln County School District, which has acquired five shipping containers, each placed within walking distance of one to three schools, and used to store emergency supplies in the event that schools and surrounding structures are leveled or rendered unsafe or unusable in a disaster. Supplies are reserved for school use first, should disaster strike during school hours, and for use by first responders and the larger community if not during school hours.

Senate Bill 364 creates an income tax credit equal to 10 percent of a shipping container's retail value, to encourage donation to public entities for the storage of emergency supplies within 1,000 feet of public buildings.