

**HB 2853 STAFF MEASURE SUMMARY**

**House Committee On Agriculture and Natural Resources**

---

**Prepared By:** Misty Freeman, LPRO Analyst  
**Sub-Referral To:** House Committee On Revenue  
**Meeting Dates:** 3/7

---

**WHAT THE MEASURE DOES:**

Limits tax credit for animal manure processed in digester to operations started before January 1, 2017. Applies to tax years on or after January 1, 2018.

**ISSUES DISCUSSED:**

**EFFECT OF AMENDMENT:**

**BACKGROUND:**

Tax credits for biomass produced from a variety of sources as a feedstock for bioenergy or biofuel production in Oregon are scheduled to sunset January 1, 2018. These include biomass made from oilseed and grain crops; virgin oil or alcohol from feedstock; used cooking oil or waste grease; wastewater biosolids; woody biomass; and grass, wheat, straw or other vegetative biomass from agricultural crops.

For future tax years beginning January 1, 2018, House Bill 2853 would limit the tax credit on animal manure or rendering offal to animal manure processed in a digester in service prior to January 1, 2017.