

Senate Committee on Finance and Revenue

February 8, 2017

## SB 162 / Business Tax Credits

### **Business tax credits listed in statute:**

Tribal taxes on reservation enterprise zones (ORS 285C.309)  
Reforestation (ORS 315.104)  
Fish screening (ORS 315.138)  
Biomass (ORS 315.141)  
Crop gleaning (ORS 315.156)  
Agriculture workforce housing (ORS 315.164)  
Dependent care assistance (ORS 315.204)  
Dependent care facilities (ORS 315.208)  
Child care fund contributions (ORS 315.213)  
Pollution control facilities (ORS 315.304)  
Renewable Energy Development Fund donations (ORS 315.326)  
Energy conservation projects (ORS 315.331)  
Transportation projects (ORS 315.336)  
Renewable energy resource equipment manufacturing facilities (ORS 315.341)  
Energy conservation facilities (ORS 315.354)  
Electronic commerce (ORS 315.507)  
Low income community jobs initiative (ORS 315.533)

### **Business tax credits listed in administrative rule**

Removal of riparian land (ORS 315.113) (carryforward only – sunset in 2011, c/f until 2016)  
On-farm processing facilities (ORS 315.119) (sunset in 2008, c/f until 2013)  
First break program (ORS 315.259) (sunset in 1/1/05)  
Pollution prevention (ORS 315.311) (sunset in 1999 with c/f until 2002)  
Long term care insurance (ORS 315.610) (sunset 2014)  
Energy conservation loans to residential fuel oil customers (ORS 317.112) (sunset in 2011, c/f until 2026)  
Water transit vessel (ORS 315.517) (sunset in 2011)  
Employee & dependent scholarship (ORS 315.237)  
Individual development account donations (ORS 315.271)  
Cultural development account contributions (ORS 315.675)  
Oregon affordable housing lender's credit (ORS 317.097)  
Long term enterprise zone facilities (ORS 317.124)  
Agriculture workforce housing loans (ORS 317.147)  
Contribution of computers or scientific equipment (ORS 317.151)  
Qualified research activities (ORS 317.152)  
Alternative qualified research activities (ORS 317.154)  
University Venture Development Fund contributions (ORS 315.521)  
Oregon Production Investment Fund contributions (ORS 315.514)



# Legislative Testimony

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**Business tax credits allowed but not listed in either statute or rule:**

Fueling stations for alternative fuel vehicles (ORS 317.115)

Alternative Fuel Vehicle Fund contributions (Notes following ORS 315.336)

Wolf depredation credit (ORS 315.174)

For more information about this testimony, contact Deanna Mack 503-947-2082.