

**SB 172 STAFF MEASURE SUMMARY**

**Senate Committee On Environment and Natural Resources**

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**Sub-Referral To:** Joint Committee On Tax Credits

**Meeting Dates:** 2/9

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**WHAT THE MEASURE DOES:**

Extends the sunset for fish screening devices until January 1, 2024

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

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

**ISSUES DISCUSSED:**

**EFFECT OF AMENDMENT:**

**BACKGROUND:**

Water from rivers and streams is diverted out-of-stream for irrigation, power generation, drinking water and other uses. These diversions can also pull fish into pumps, irrigation canals and fields. Fish screens are devices placed at a point of water diversion to allow water to pass through while preventing fish from entering the diversion. A by-pass device can be a pipe, flume or open channel that transports fish back to the water body from which they were diverted. A fishway is a device that allows fish to pass around a dam, such as a fish ladder.

Under ORS 315.138, a taxpayer may be eligible for a tax credit of 50 percent, up to \$5,000, of the cost of installing a new fish screen, by-pass device or fishway if the diversion is not part of a hydroelectric project licensed by the Federal Energy Regulatory Commission. The taxpayer is allowed to take the tax credit over a five year period. Senate Bill 172 would extend this tax credit until January 1, 2024.