

HB 2076 STAFF MEASURE SUMMARY

House Committee On Agriculture and Natural Resources

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Sub-Referral To: Joint Committee On Tax Credits
Meeting Dates: 2/14

WHAT THE MEASURE DOES:

Extends sunset on tax credit for fish screening devices from January 1, 2018 to January 1, 2024.

ISSUES DISCUSSED:

EFFECT OF AMENDMENT:

BACKGROUND:

Taxpayers are allowed a tax credit for installing a fish screening device, bypass device, or fishway to provide for upstream and downstream passage for native migratory fish in Oregon. Eligible devices are found primarily on agricultural land to keep fish from entering irrigation canals. The tax credit is 50 percent of the certified cost of installing the device, up to \$5,000 per device. The Oregon Department of Fish and Wildlife must certify the device through a process that includes a preliminary certification prior to installation and a final certification upon completion. The credit, claimed in the year of final certification, is nonrefundable and may be carried forward for up to five years. The tax credit is set to expire January 1, 2018.

House Bill 2076 would extend the tax credit for installing a fish screening device for six more years, with a new sunset date of January 1, 2024.