

# House Bill 4028

Introduced and printed pursuant to House Rule 12.00. Pre-session filed (at the request of House Interim Committee on Revenue)

## SUMMARY

The following summary is not prepared by the sponsors of the measure and is not a part of the body thereof subject to consideration by the Legislative Assembly. It is an editor's brief statement of the essential features of the measure **as introduced**.

Limits expenses for which dependent care income tax credit may be claimed to lesser of each spouse's income on joint return and to earned income taxable by Oregon.

Modifies annual limitation on total amount of tax credits for production or collection of bovine manure allowed for all taxpayers by tying limitation to calendar year instead of tax year. Modifies terms.

Removes restrictions on types of sponsoring entities of manufactured dwelling parks for which lending institution may be allowed tax credit for qualified loan.

Applies to tax years beginning on or after January 1, 2019.

Takes effect on 91st day following adjournment sine die.

## A BILL FOR AN ACT

Relating to tax expenditures; creating new provisions; amending ORS 314.752, 315.176, 315.184, 315.264 and 317.097; and prescribing an effective date.

**Be It Enacted by the People of the State of Oregon:**

**SECTION 1.** ORS 315.264 is amended to read:

315.264. (1)(a) A credit against the tax otherwise due under ORS chapter 316 shall be allowed a taxpayer in an amount equal to a percentage of employment-related expenses of a type allowable as a credit pursuant to section 21 of the Internal Revenue Code, notwithstanding the limitation imposed by section 21(c) of the Internal Revenue Code, and limited as provided in paragraph (c) of this subsection.

(b) The credit allowed under this section may be claimed for expenses for care of a qualifying individual that allow a nonmarried taxpayer to seek employment or to attend school on a full-time or part-time basis.

(c) The employment-related expenses for which a credit is claimed under this section may not exceed the *[lesser]* **least** of:

(A) **Earned** income *[earned in]* **taxable by** Oregon and reported on the taxpayer's return; *[or]*

**(B) The lesser amount of earned income taxable by Oregon earned by each spouse, if reported on a joint return; or**

*[(B)]* (C) \$12,000 for a taxpayer for which there is one qualifying individual, or \$24,000 for a taxpayer for which there are two or more qualifying individuals.

(d) The limitations in paragraph *[(c)]* **(C)** of this subsection shall be reduced by the aggregate amount excludable under section 129 of the Internal Revenue Code for the tax year.

(2) The applicable percentage described in subsection (1) of this section shall be determined in accordance with the following table:

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Greater of Federal
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**NOTE:** Matter in **boldfaced** type in an amended section is new; matter *[italic and bracketed]* is existing law to be omitted. New sections are in **boldfaced** type.

1 or Oregon Adjusted		2 Applicable percentage based on age of youngest				
3 Gross Income, as		4 qualifying individual on January 1 of tax year				
5 Percentage of Federal		6 Poverty Level				
		7				
		8 At least 6 years				
		9 but less than				
		10 At least		11 13, or at least		
		12 3 years		13 13 but less		
		14 but less		15 than 18 if		
		16 than 6		17 18 years or		
		18 years		19 older if		
		20 or equal to		21 disabled		
		22 disabled		23 disabled		
24	Greater than	Less than or equal to	Under 3 years	At least 3 years but less than 6	At least 13 but less than 18 if disabled	18 years or older if disabled
25	0%	10%	10%	8%	5%	5%
26	10%	20%	20%	18%	15%	5%
27	20%	30%	30%	28%	25%	10%
28	30%	40%	40%	38%	35%	20%
29	40%	50%	50%	48%	45%	30%
30	50%	60%	55%	53%	50%	35%
31	60%	70%	60%	58%	55%	40%
32	70%	80%	65%	63%	60%	45%
33	80%	90%	70%	68%	65%	50%
34	90%	110%	75%	73%	70%	55%
35	110%	120%	71%	69%	66%	50%
36	120%	130%	66%	64%	61%	45%
37	130%	140%	61%	59%	56%	39%
38	140%	150%	55%	53%	50%	33%
39	150%	160%	50%	48%	45%	28%
40	160%	200%	47%	45%	42%	25%
41	200%	210%	45%	43%	40%	22%
42	210%	220%	40%	38%	35%	20%
43	220%	230%	35%	33%	30%	15%
44	230%	240%	30%	28%	25%	10%
45	240%	250%	20%	18%	15%	5%
	250%	260%	10%	8%	5%	5%
	260%	280%	6%	6%	4%	4%
	280%	300%	4%	4%	4%	4%
	300%	-	0%	0%	0%	0%

(3) The applicable percentage for a household in excess of eight members shall be calculated as if for a household size of eight members.

(4) The credit under this section is not allowed:

(a) To a taxpayer with federal adjusted gross income or Oregon adjusted gross income, whichever is greater, in excess of 300 percent of the federal poverty level; or

(b) To any taxpayer who does not report earned income that is taxable by Oregon on the

1 taxpayer's return.

2 (5) In order to ensure compliance with the eligibility requirements of the credit allowed under  
3 this section, the Department of Revenue shall be afforded access to utilization data maintained by  
4 the Department of Human Services in its administration of the Employment Related Day Care pro-  
5 gram.

6 (6) The Department of Revenue may assess a penalty in an amount not to exceed 25 percent of  
7 the amount of credit claimed by the taxpayer against any taxpayer who knowingly claims or at-  
8 tempts to claim any amount of credit under this section for which the taxpayer is ineligible, or  
9 against any individual who knowingly assists another individual in claiming any amount of credit  
10 for which the individual is ineligible.

11 (7) The Department of Revenue may adopt rules for carrying out the provisions of this section  
12 and prescribe the form used to claim a credit and the information required on the form.

13 (8) A nonresident individual shall be allowed the credit computed in the same manner and sub-  
14 ject to the same limitations as the credit allowed a resident by subsection (1) of this section.  
15 However, the credit shall be prorated using the proportion provided in ORS 316.117.

16 (9) If a change in the taxable year of a taxpayer occurs as described in ORS 314.085, or if the  
17 Department of Revenue terminates the taxpayer's taxable year under ORS 314.440, the credit al-  
18 lowed by this section shall be prorated or computed in a manner consistent with ORS 314.085.

19 (10) If a change in the status of a taxpayer from resident to nonresident or from nonresident to  
20 resident occurs, the credit allowed by this section shall be determined in a manner consistent with  
21 ORS 316.117.

22 (11) If the amount allowable as a credit under this section, when added to the sum of the  
23 amounts allowable as payment of tax under ORS 316.187 or 316.583, other tax prepayment amounts  
24 and other refundable credit amounts, exceeds the taxes imposed by ORS chapters 314 and 316 for  
25 the tax year after application of any nonrefundable credits allowable for purposes of ORS chapter  
26 316 for the tax year, the amount of the excess shall be refunded to the taxpayer as provided in ORS  
27 316.502.

28 (12) Any amount that is refunded to the taxpayer under this section and that is in excess of the  
29 tax liability of the taxpayer does not bear interest.

30 **SECTION 2.** ORS 315.176 is amended to read:

31 315.176. (1) As used in this section:

32 (a) "Biofuel" means liquid, gaseous or solid fuels, derived from biomass, that have been con-  
33 verted into a processed fuel ready for use as energy by a biofuel producer's customers or for direct  
34 biomass energy use at the biofuel producer's site.

35 (b) "Biofuel producer" means a person that, through activities in Oregon:

36 (A) Alters the physical makeup of biomass to convert it into biofuel;

37 (B) Changes one biofuel into another type of biofuel; or

38 (C) Uses biomass in Oregon to produce energy.

39 (c) "[*Bovine*] **Cow** manure" means, subject to subsection (2) of this section, [*cow*] manure that  
40 is produced by cows on Oregon farms.

41 (d) "[*Bovine*] **Cow** manure producer or collector" means a person that produces or collects  
42 [*bovine*] **cow** manure in Oregon that is used, in Oregon, as biofuel or to produce biofuel.

43 (2) The Director of Agriculture may adopt rules to define criteria, only as the criteria apply to  
44 [*bovine*] **cow** manure, to determine additional characteristics of [*bovine*] **cow** manure for purposes  
45 of this section.

1 (3)(a) A [*bovine*] **cow** manure producer or collector shall be allowed a credit against the taxes  
 2 that would otherwise be due under ORS chapter 316 or, if the taxpayer is a corporation, under ORS  
 3 chapter 317 or 318 for the collection of [*bovine*] **cow** manure in Oregon that is used, in Oregon, as  
 4 biofuel or to produce biofuel.

5 (b) A credit under this section may be claimed in the tax year in which the credit is certified  
 6 under this section.

7 (c) A credit under this section may be claimed only once for each wet ton of [*bovine*] **cow**  
 8 manure.

9 (4) The amount of the credit shall be calculated at a rate of \$3.50 per wet ton, as certified under  
 10 this section.

11 (5)(a) The State Department of Agriculture may establish by rule procedures and criteria for  
 12 determining the amount of the tax credit to be certified under this section. The department shall  
 13 provide written certification to taxpayers that are eligible to claim the credit under this section.

14 (b) The State Department of Agriculture may charge and collect a fee from taxpayers for certi-  
 15 fication of credits under this section. The fee may not exceed the cost to the department of issuing  
 16 certifications.

17 (6) All fees collected under this section shall be deposited in the State Treasury to the credit  
 18 of the Department of Agriculture Service Fund. Moneys deposited under this section are contin-  
 19 uously appropriated to the department for the purpose of administering and enforcing the provisions  
 20 of this section.

21 (7)(a) The Department of Revenue may [*by rule*] require that the State Department of Agricul-  
 22 ture provide information about the certification issued under this section, including the name and  
 23 taxpayer identification number of the taxpayer or other person receiving certification, the date the  
 24 certification was issued in its final form, the approved amount of credit and the first tax year for  
 25 which the credit may be claimed.

26 (b) A taxpayer that is a pass-through entity that has received certification under this section  
 27 shall provide [*the information described in paragraph (a) of this subsection*] to the Department of  
 28 Revenue within two months after the close of the tax year in which the certification was issued **the**  
 29 **name, taxpayer identification number and any other information required by the department**  
 30 **of each owner receiving a distributive share of the credit, in a manner prescribed by the**  
 31 **department.**

32 [*(c) The Department of Revenue shall prescribe by rule the manner and the timing of submission*  
 33 *of the information to the department.*]

34 (8) The amount of the credit claimed under this section for any tax year may not exceed the tax  
 35 liability of the taxpayer.

36 (9) Each [*bovine*] **cow** manure producer or collector shall maintain a record of the written cer-  
 37 tification of the amount of the tax credit under this section for a period of at least five years after  
 38 the tax year in which the credit is claimed and provide the written certification to the Department  
 39 of Revenue upon request.

40 (10) The credit shall be claimed on a form prescribed by the Department of Revenue that con-  
 41 tains the information required by the department.

42 (11) Any tax credit otherwise allowable under this section that is not used by the taxpayer in  
 43 a particular tax year may be carried forward and offset against the taxpayer's tax liability for the  
 44 next succeeding tax year. Any credit remaining unused in the next succeeding tax year may be  
 45 carried forward and used in the second succeeding tax year, and likewise any credit not used in that

1 second succeeding tax year may be carried forward and used in the third succeeding tax year, and  
 2 any credit not used in that third succeeding tax year may be carried forward and used in the fourth  
 3 succeeding tax year, but may not be carried forward for any tax year thereafter.

4 (12) In the case of a credit allowed under this section:

5 (a) A nonresident shall be allowed the credit under this section in the proportion provided in  
 6 ORS 316.117.

7 (b) If a change in the status of the taxpayer from resident to nonresident or from nonresident  
 8 to resident occurs, the credit allowed by this section shall be determined in a manner consistent  
 9 with ORS 316.117.

10 (c) If a change in the taxable year of the taxpayer occurs as described in ORS 314.085, or if the  
 11 department terminates the taxpayer's taxable year under ORS 314.440, the credit allowed under this  
 12 section shall be prorated or computed in a manner consistent with ORS 314.085.

13 **SECTION 3.** ORS 315.184 is amended to read:

14 315.184. The total amount [*claimed*] **certified by the State Department of Agriculture** for tax  
 15 credits for the production or collection of [*bovine*] **cow** manure under ORS 315.176 may not exceed  
 16 \$5 million for all taxpayers for any [*tax*] **calendar** year. If the [*State*] department [*of Agriculture*]  
 17 receives applications for the credit sufficient to exceed this amount, the department shall by rule  
 18 proportionately reduce the amount of certified credits among all taxpayers applying for the credit.

19 **SECTION 4.** ORS 317.097 is amended to read:

20 317.097. (1) As used in this section:

21 (a) "Annual rate" means the yearly interest rate specified on the note, and not the annual per-  
 22 centage rate, if any, disclosed to the applicant to comply with the federal Truth in Lending Act.

23 (b) "Finance charge" means the total of all interest, loan fees, interest on any loan fees financed  
 24 by the lending institution, and other charges related to the cost of obtaining credit.

25 (c) "Lending institution" means any insured institution, as that term is defined in ORS 706.008,  
 26 any mortgage banking company that maintains an office in this state or any community development  
 27 corporation that is organized under the Oregon Nonprofit Corporation Law.

28 (d) "Manufactured dwelling park" has the meaning given that term in ORS 446.003.

29 (e) "Nonprofit corporation" means a corporation that is exempt from income taxes under section  
 30 501(c)(3) or (4) of the Internal Revenue Code as amended and in effect on December 31, 2016.

31 (f) "Preservation project" means housing that was previously developed as affordable housing  
 32 with a contract for rent assistance from the United States Department of Housing and Urban De-  
 33 velopment or the United States Department of Agriculture and that is being acquired by a spon-  
 34 soring entity.

35 (g) "Qualified assignee" means any investor participating in the secondary market for real estate  
 36 loans.

37 (h) "Qualified borrower" means any borrower that is a sponsoring entity that has a controlling  
 38 interest in the real property that is financed by a qualified loan. A controlling interest includes, but  
 39 is not limited to, a controlling interest in the general partner of a limited partnership that owns the  
 40 real property.

41 (i) "Qualified loan" means:

42 (A) A loan that meets the criteria stated in subsection (5) of this section or that is made to re-  
 43 finance a loan that meets the criteria described in subsection (5) of this section; or

44 (B) The purchase by a lending institution of bonds, as defined in ORS 286A.001, issued on behalf  
 45 of the Housing and Community Services Department, the proceeds of which are used to finance or

1 refinance a loan that meets the criteria described in subsection (5) of this section.

2 (j) "Sponsoring entity" means a nonprofit corporation, nonprofit cooperative, state governmental  
3 entity, local unit of government as defined in ORS 466.706, housing authority or any other person,  
4 provided that the person has agreed to restrictive covenants imposed by a nonprofit corporation,  
5 nonprofit cooperative, state governmental entity, local unit of government or housing authority.

6 (2) The Department of Revenue shall allow a credit against taxes otherwise due under this  
7 chapter for the taxable year to a lending institution that makes a qualified loan certified by the  
8 Housing and Community Services Department as provided in subsection (7) of this section. The  
9 amount of the credit is equal to the difference between:

10 (a) The amount of finance charge charged by the lending institution during the taxable year at  
11 an annual rate less than the market rate for a qualified loan that is made before January 1, 2026,  
12 that complies with the requirements of this section; and

13 (b) The amount of finance charge that would have been charged during the taxable year by the  
14 lending institution for the qualified loan for housing construction, development, acquisition or re-  
15 habilitation measured at the annual rate charged by the lending institution for nonsubsidized loans  
16 made under like terms and conditions at the time the qualified loan for housing construction, de-  
17 velopment, acquisition or rehabilitation is made.

18 (3) The maximum amount of credit for the difference between the amounts described in sub-  
19 section (2)(a) and (b) of this section may not exceed four percent of the average unpaid balance of  
20 the qualified loan during the tax year for which the credit is claimed.

21 (4) Any tax credit allowed under this section that is not used by the taxpayer in a particular  
22 year may be carried forward and offset against the taxpayer's tax liability for the next succeeding  
23 tax year. Any credit remaining unused in the next succeeding tax year may be carried forward and  
24 used in the second succeeding tax year, and likewise, any credit not used in that second succeeding  
25 tax year may be carried forward and used in the third succeeding tax year, and any credit not used  
26 in that third succeeding tax year may be carried forward and used in the fourth succeeding tax year,  
27 and any credit not used in that fourth succeeding tax year may be carried forward and used in the  
28 fifth succeeding tax year, but may not be carried forward for any tax year thereafter.

29 (5) To be eligible for the tax credit allowable under this section, a lending institution must make  
30 a qualified loan by either purchasing bonds, as defined in ORS 286A.001, issued on behalf of the  
31 Housing and Community Services Department, the proceeds of which are used to finance or refi-  
32 nance a loan that meets the criteria stated in this subsection, or by making a loan directly to:

33 (a) An individual or individuals who own a dwelling, participate in an owner-occupied commu-  
34 nity rehabilitation program and are certified by the local government or its designated agent as  
35 having an income level when the loan is made of less than 80 percent of the area median income;

36 (b) A qualified borrower who:

37 (A) Uses the loan proceeds to finance construction, development, acquisition or rehabilitation  
38 of housing; and

39 (B) Provides a written certification executed by the Housing and Community Services Depart-  
40 ment that the:

41 (i) Housing created by the loan is or will be occupied by households earning less than 80 percent  
42 of the area median income; and

43 (ii) Full amount of savings from the reduced interest rate provided by the lending institution is  
44 or will be passed on to the tenants in the form of reduced housing payments;

45 (c) [*Subject to subsection (14) of this section,*] A qualified borrower who:

1 (A) Uses the loan proceeds to finance construction, development, acquisition or rehabilitation  
 2 of housing consisting of a manufactured dwelling park; and

3 (B) Provides a written certification executed by the Housing and Community Services Depart-  
 4 ment that the housing will continue to be operated as a manufactured dwelling park during the pe-  
 5 riod for which the tax credit is allowed; or

6 (d) A qualified borrower who:

7 (A) Uses the loan proceeds to finance acquisition or rehabilitation of housing consisting of a  
 8 preservation project; and

9 (B) Provides a written certification executed by the Housing and Community Services Depart-  
 10 ment that the housing preserved by the loan:

11 (i) Is or will be occupied by households earning less than 80 percent of the area median income;  
 12 and

13 (ii) Is the subject of a rent assistance contract with the United States Department of Housing  
 14 and Urban Development or the United States Department of Agriculture that will be maintained by  
 15 the qualified borrower.

16 (6) A loan made to refinance a loan that meets the criteria stated in subsection (5) of this sec-  
 17 tion must be treated the same as a loan that meets the criteria stated in subsection (5) of this sec-  
 18 tion.

19 (7) For a qualified loan to be eligible for the tax credit allowable under this section, the Housing  
 20 and Community Services Department must execute a written certification for the qualified loan that:

21 (a) Specifies the period, not to exceed 20 years, as determined by the Housing and Community  
 22 Services Department, during which the tax credit is allowed for the qualified loan; and

23 (b) States that the qualified loan is within the limitation imposed by subsection (8) of this sec-  
 24 tion.

25 (8) The Housing and Community Services Department may certify qualified loans that are eligi-  
 26 ble under subsection (5) of this section if the total credits attributable to all qualified loans eligible  
 27 for credits under this section and then outstanding do not exceed \$25 million for any fiscal year. In  
 28 making loan certifications under subsection (7) of this section, the Housing and Community Services  
 29 Department shall attempt to distribute the tax credits statewide, but shall concentrate the tax  
 30 credits in those areas of the state that are determined by the Oregon Housing Stability Council to  
 31 have the greatest need for affordable housing.

32 (9) The tax credit provided for in this section may be taken whether or not:

33 (a) The financial institution is eligible to take a federal income tax credit under section 42 of  
 34 the Internal Revenue Code with respect to the project financed by the qualified loan; or

35 (b) The project receives financing from bonds, the interest on which is exempt from federal  
 36 taxation under section 103 of the Internal Revenue Code.

37 (10) For a qualified loan defined in subsection (1)(i)(B) of this section financed through the pur-  
 38 chase of bonds, the interest of which is exempt from federal taxation under section 103 of the  
 39 Internal Revenue Code, the amount of finance charge that would have been charged under sub-  
 40 section (2)(b) of this section is determined by reference to the finance charge that would have been  
 41 charged if the federally tax exempt bonds had been issued and the tax credit under this section did  
 42 not apply.

43 (11) A lending institution may sell a qualified loan for which a certification has been executed  
 44 to a qualified assignee whether or not the lending institution retains servicing of the qualified loan  
 45 so long as a designated lending institution maintains records, annually verified by a loan servicer,

1 that establish the amount of tax credit earned by the taxpayer throughout each year of eligibility.

2 (12) Notwithstanding any other provision of law, a lending institution that is a community de-  
3 velopment corporation organized under the Oregon Nonprofit Corporation Law may transfer all or  
4 part of a tax credit allowed under this section to one or more other lending institutions that are  
5 stockholders or members of the community development corporation or that otherwise participate  
6 through the community development corporation in the making of one or more qualified loans for  
7 which the tax credit under this section is allowed.

8 (13) The lending institution shall file an annual statement with the Housing and Community  
9 Services Department, specifying that it has conformed with all requirements imposed by law to  
10 qualify for a tax credit under this section.

11 *[(14) Notwithstanding subsection (1)(h) and (j) of this section, a qualified borrower on a loan to  
12 finance the construction, development, acquisition or rehabilitation of a manufactured dwelling park  
13 under subsection (5)(c) of this section must be a nonprofit corporation, manufactured dwelling park  
14 nonprofit cooperative, state governmental entity, local unit of government as defined in ORS 466.706  
15 or housing authority.]*

16 *[(15)]* (14) The Housing and Community Services Department and the Department of Revenue  
17 may adopt rules to carry out the provisions of this section.

18 **SECTION 5. The amendments to ORS 315.176, 315.184, 315.264 and 317.097 by sections 1  
19 to 4 of this 2018 Act apply to tax years beginning on or after January 1, 2019.**

20 **SECTION 6.** ORS 314.752 is amended to read:

21 314.752. (1) Except as provided in ORS 314.740 (5)(b), the tax credits allowed or allowable to a  
22 C corporation for purposes of ORS chapter 317 or 318 shall not be allowed to an S corporation. The  
23 business tax credits allowed or allowable for purposes of ORS chapter 316 shall be allowed or are  
24 allowable to the shareholders of the S corporation.

25 (2) In determining the tax imposed under ORS chapter 316, as provided under ORS 314.734, on  
26 income of the shareholder of an S corporation, there shall be taken into account the shareholder's  
27 pro rata share of business tax credit (or item thereof) that would be allowed to the corporation (but  
28 for subsection (1) of this section) or recapture or recovery thereof. The credit (or item thereof), re-  
29 capture or recovery shall be passed through to shareholders in pro rata shares as determined in the  
30 manner prescribed under section 1377(a) of the Internal Revenue Code.

31 (3) The character of any item included in a shareholder's pro rata share under subsection (2)  
32 of this section shall be determined as if such item were realized directly from the source from which  
33 realized by the corporation, or incurred in the same manner as incurred by the corporation.

34 (4) If the shareholder is a nonresident and there is a requirement applicable for the business tax  
35 credit that in the case of a nonresident the credit be allowed in the proportion provided in ORS  
36 316.117, then that provision shall apply to the nonresident shareholder.

37 (5) As used in this section, "business tax credit" means the following credits: ORS 315.104  
38 (forestation and reforestation), ORS 315.138 (fish screening, by-pass devices, fishways), ORS 315.141  
39 (biomass production for biofuel), ORS 315.156 (crop gleaning), ORS 315.164 and 315.169 (agriculture  
40 workforce housing), ORS 315.176 (*[bovine]* cow manure), ORS 315.204 (dependent care assistance),  
41 ORS 315.208 (dependent care facilities), ORS 315.213 (contributions for child care), ORS 315.237  
42 (employee and dependent scholarships), ORS 315.271 (individual development accounts), ORS 315.304  
43 (pollution control facility), ORS 315.326 (renewable energy development contributions), ORS 315.331  
44 (energy conservation projects), ORS 315.336 (transportation projects), ORS 315.341 (renewable en-  
45 ergy resource equipment manufacturing facilities), ORS 315.354 and 469B.151 (energy conservation



1 facilities), ORS 315.506 (tribal taxes on reservation enterprise zones and reservation partnership  
2 zones), ORS 315.507 (electronic commerce), ORS 315.514 (film production development contributions),  
3 ORS 315.521 (university venture development funds), ORS 315.523 (employee training programs), ORS  
4 315.533 (low income community jobs initiative), ORS 315.675 (Trust for Cultural Development Ac-  
5 count contributions), ORS 317.097 (loans for affordable housing), ORS 317.124 (long term enterprise  
6 zone facilities), ORS 317.147 (loans for agriculture workforce housing), ORS 317.152 (qualified re-  
7 search expenses) and ORS 317.154 (alternative qualified research expenses) and section 9, chapter  
8 774, Oregon Laws 2013 (alternative fuel vehicle contributions).

9 **SECTION 7. This 2018 Act takes effect on the 91st day after the date on which the 2018**  
10 **regular session of the Seventy-ninth Legislative Assembly adjourns sine die.**

11