

**TESTIMONY IN SUPPORT OF HOUSE BILLS 2127, 2136, AND 2667**

House Committee on Human Services and Housing

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Chair Keny-Guyer, Vice-chairs Noble and Sanchez, and members of the House Committee:

I am sorry that I cannot be with you today. I am snowed in in Eugene; my home street is closed and I walked to work. I'm sure that Bill Van Vliet and Peter Hainley will provide excellent testimony for you today.

I am in strong support of the three tax sunset bills that you will consider today, House Bills 2127, 2136, and 2664.

HB 2127 will extend the sunset on a provision that provides a capital gains exemption for owners of manufactured dwelling parks who sell their parks to their residents, a nonprofit, or a local housing authority. Peter Hainley will describe how important this tool is to help us preserve MH parks, which are considered to be the largest privately developed source of affordable housing in America. This provision has been in Oregon law since 2005.

HB 2136 will extend the sunset on a \$5,000 refundable tax credit for residents of MH parks who are displaced by the closure of their parks. This provision has also been in Oregon law since 2005, in one form or another. When a park is closed by the landlord (generally for redevelopment as another residential use), the park residents typically lose their homes, because many older MHs are not strong enough to withstand a move or because the cost to move a MH to another site is often more than \$20,000. Another provision of Oregon law, ORS 90.645, requires that a landlord of a MH park pay to displaced residents of the park \$6,000 if their home is a single-wide MH, \$8,000 for a double-wide, and \$10,000 for a triple-wide; when combined with this tax credit, displaced park residents have some compensation for their loss.

HB 2664 combines both of these bills. All three bills have subsequent referrals and will be considered in the House Committee on Revenue and likely will be combined with other tax matters in an omnibus bill near the end of the session.

Thank you for considering my testimony.

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