

900 COURT ST NE S101 SALEM, OREGON 97301-4065 (503) 986-1243 FAX: (503) 373-1043 www.oregonlegislature.gov/lc

Open Government Impact Statement

80th Oregon Legislative Assembly 2019 Regular Session

Measure: SB 197

Only impacts on Original or Engrossed Versions are Considered Official

Prepared by: Cameron D. Miles

Date: 1/14/2019

SUMMARY

Extends sunset for tax credit for closure of manufactured dwelling park. Provides that tax credit may be claimed by tenant based on termination of agreement by landlord or termination of agreement due to exercise of eminent domain.

Applies to tax years beginning on or after January 1, 2017.

Takes effect on 91st day following adjournment sine die.

NOTICE OF NO OPEN GOVERNMENT IMPACT