

## **Open Government Impact Statement**

80th Oregon Legislative Assembly 2019 Regular Session

Measure: HB 2664 - A

Only impacts on Original or Engrossed Versions are Considered Official

Prepared by: Cameron D. Miles Date: 4/25/2019

## SUMMARY

Extends sunset for tax credit for closure of manufactured dwelling park. Extends sunset for exemption from income or corporate excise taxes of capital gains from sale of manufactured dwelling park to certain entities.

Provides that tax credit for closure of manufactured dwelling park 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