

**A-Engrossed**  
**House Bill 2127**

Ordered by the House April 22  
Including House Amendments dated April 22

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.

*[Extends sunset for exemption from income or corporate excise taxes of capital gains from sale of manufactured dwelling park to certain entities. Creates] **Eliminates** sunset for provisions granting exemptions from filing and payment of taxes and from establishment of domicile in state to companies and workers in state solely to perform disaster and emergency related work.*

*[Takes effect on 91st day following adjournment sine die.]*

**A BILL FOR AN ACT**

1  
2 Relating to tax expenditures.

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

4 **SECTION 1. Notwithstanding ORS 315.037, ORS 401.690 applies to all tax years beginning**  
5 **on or after January 1, 2016.**  
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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.