

HOUSE AMENDMENTS TO HOUSE BILL 2664

By COMMITTEE ON REVENUE

April 22

- 1 On page 1 of the printed bill, line 2, before “amending” insert “creating new provisions;”.
- 2 In line 3, after “7b” insert “, 17”.
- 3 On page 2, delete lines 5 and 6 and insert:
- 4 “**SECTION 6.** Section 17, chapter 906, Oregon Laws 2007, as amended by section 17, chapter
- 5 348, Oregon Laws 2015, is amended to read:
- 6 “**Sec. 17.** (1) As used in this section:
- 7 “(a) ‘Household’ means the taxpayer, the spouse of the taxpayer and all other persons residing
- 8 in the manufactured dwelling during any part of the calendar year for which a credit is claimed.
- 9 “(b) ‘Manufactured dwelling’ has the meaning given that term in ORS 446.003.
- 10 “(c) ‘Manufactured dwelling park’ means a place within this state where four or more manufac-
- 11 tured dwellings are located, the primary purpose of which is to rent space or keep space for rent
- 12 to any person for a charge or fee.
- 13 “(d) ‘Rental agreement’ means a contract under which an individual rents space in a manufac-
- 14 tured dwelling park for siting a manufactured dwelling.
- 15 “(2) A credit of \$5,000 against the taxes otherwise due under this chapter is allowed to an in-
- 16 dividual who:
- 17 “(a) Rents space in a manufactured dwelling park for a manufactured dwelling that is owned and
- 18 occupied by the individual as the individual’s principal residence on the date that the landlord de-
- 19 livers notice that the park, or a portion of the park, is being closed and the rental agreement for
- 20 the space is being terminated **by the landlord or** because of the exercise of eminent domain, by
- 21 order of a federal, state or local agency [*or by the landlord*]; and
- 22 “(b) Ends tenancy at the manufactured dwelling park site in response to the delivered notice
- 23 described in paragraph (a) of this subsection.
- 24 “(3) For purposes of subsection (2) of this section:
- 25 “(a) Tenancy by the individual at the manufactured dwelling park site ends on the last day that
- 26 a member of the individual’s household occupies the manufactured dwelling at the manufactured
- 27 dwelling park site; and
- 28 “(b) Tenancy by the individual at the manufactured dwelling park site does not end if the man-
- 29 ufactured dwelling park is converted to a subdivision under ORS 92.830 to 92.845 and the individual
- 30 buys a space or lot in the subdivision or sells the manufactured dwelling to a person who buys a
- 31 space or lot in the subdivision.
- 32 “(4) Notwithstanding subsection (2) of this section, if the manufactured dwelling park, or a por-
- 33 tion of the park, is being closed and the rental agreement of the individual is being terminated be-
- 34 cause of the exercise of eminent domain, the credit amount allowed to the individual is the amount
- 35 described in subsection (2) of this section, reduced by any amount that was paid to the individual

1 as compensation for the exercise of eminent domain.

2 “(5) An individual may not claim more than one credit under this section for tenancies ended
3 during the tax year.

4 “(6) If, for the year in which the individual ends the tenancy at the manufactured dwelling park,
5 the amount of the credit allowed by this section, when added to the sum of the amounts allowable
6 as payment of tax under ORS 316.187 and 316.583 plus other tax prepayment amounts and other
7 refundable credit amounts, exceeds the taxes imposed by this chapter or ORS chapter 314 for the
8 tax year, reduced by any nonrefundable credits allowable for purposes of this chapter for the tax
9 year, the amount of the excess shall be refunded to the individual as provided in ORS 316.502.

10 “(7) If more than one individual in a household qualifies under this section to claim the tax
11 credit, the qualifying individuals may each claim a share of the available credit that is in proportion
12 to their respective gross incomes for the tax year.

13 **“SECTION 7. The amendments to section 17, chapter 906, Oregon Laws 2007, by section
14 6 of this 2019 Act apply to tax years beginning on or after January 1, 2017.**

15 **“SECTION 8. This 2019 Act takes effect on the 91st day after the date on which the 2019
16 regular session of the Eightieth Legislative Assembly adjourns sine die.”.**

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