

HB 2664-1  
(LC 2441)  
4/9/19 (CMT/ps)

Requested by HOUSE COMMITTEE ON REVENUE (at the request of Representative Nancy Nathanson)

**PROPOSED AMENDMENTS TO  
HOUSE BILL 2664**

1 On page 1 of the printed bill, line 3, after “7b” insert “, 17”.

2 On page 2, delete lines 5 and 6 and insert:

3 **“SECTION 6.** Section 17, chapter 906, Oregon Laws 2007, as amended by  
4 section 17, chapter 348, Oregon Laws 2015, is amended to read:

5 **“Sec. 17.** (1) As used in this section:

6 “(a) ‘Household’ means the taxpayer, the spouse of the taxpayer and all  
7 other persons residing in the manufactured dwelling during any part of the  
8 calendar year for which a credit is claimed.

9 “(b) ‘Manufactured dwelling’ has the meaning given that term in ORS  
10 446.003.

11 “(c) ‘Manufactured dwelling park’ means a place within this state where  
12 four or more manufactured dwellings are located, the primary purpose of  
13 which is to rent space or keep space for rent to any person for a charge or  
14 fee.

15 “(d) ‘Rental agreement’ means a contract under which an individual rents  
16 space in a manufactured dwelling park for siting a manufactured dwelling.

17 “(2) A credit of \$5,000 against the taxes otherwise due under this chapter  
18 is allowed to an individual who:

19 “(a) Rents space in a manufactured dwelling park for a manufactured  
20 dwelling that is owned and occupied by the individual as the individual’s  
21 principal residence on the date that the landlord delivers notice that the

1 park, or a portion of the park, is being closed and the rental agreement for  
2 the space is being terminated **by the landlord or** because of the exercise of  
3 eminent domain, by order of a federal, state or local agency [*or by the land-*  
4 *lord*]; and

5 “(b) Ends tenancy at the manufactured dwelling park site in response to  
6 the delivered notice described in paragraph (a) of this subsection.

7 “(3) For purposes of subsection (2) of this section:

8 “(a) Tenancy by the individual at the manufactured dwelling park site  
9 ends on the last day that a member of the individual’s household occupies  
10 the manufactured dwelling at the manufactured dwelling park site; and

11 “(b) Tenancy by the individual at the manufactured dwelling park site  
12 does not end if the manufactured dwelling park is converted to a subdivision  
13 under ORS 92.830 to 92.845 and the individual buys a space or lot in the  
14 subdivision or sells the manufactured dwelling to a person who buys a space  
15 or lot in the subdivision.

16 “(4) Notwithstanding subsection (2) of this section, if the manufactured  
17 dwelling park, or a portion of the park, is being closed and the rental  
18 agreement of the individual is being terminated because of the exercise of  
19 eminent domain, the credit amount allowed to the individual is the amount  
20 described in subsection (2) of this section, reduced by any amount that was  
21 paid to the individual as compensation for the exercise of eminent domain.

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

24 “(6) If, for the year in which the individual ends the tenancy at the  
25 manufactured dwelling park, the amount of the credit allowed by this sec-  
26 tion, when added to the sum of the amounts allowable as payment of tax  
27 under ORS 316.187 and 316.583 plus other tax prepayment amounts and other  
28 refundable credit amounts, exceeds the taxes imposed by this chapter or ORS  
29 chapter 314 for the tax year, reduced by any nonrefundable credits allowable  
30 for purposes of this chapter for the tax year, the amount of the excess shall

1 be refunded to the individual as provided in ORS 316.502.

2 “(7) If more than one individual in a household qualifies under this sec-  
3 tion to claim the tax credit, the qualifying individuals may each claim a  
4 share of the available credit that is in proportion to their respective gross  
5 incomes for the tax year.

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

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

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