



Open Government Impact Statement

81st Oregon Legislative Assembly
2021 Regular Session

Measure: HB 2456 - A

Only impacts on Original or Engrossed
Versions are Considered Official

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Date: 6/16/2021

SUMMARY

Makes corrections to and updates tax statutes.

Allows governing body of local government to elect definition of "low income" from expanded definition for purposes of certain rental property tax exemptions.

Clarifies that property tax exemption for environmentally sensitive logging equipment applies to logging equipment actually used or held for use.

Allows city to extend for 24 months deadline for completion of construction of single-unit housing eligible for property tax exemption.

Allows tax credit for contribution to Oregon Production Investment Fund or for contribution made by April 15 of tax year to Opportunity Grant Fund for tax year immediately preceding current tax year, if return is not yet filed for preceding tax year. Applies to tax years beginning on or after January 1, 2021, and before January 1, 2024.

Allows Department of Revenue to disclose information about vehicle privilege tax to Department of Transportation.

Authorizes municipal tax collection agency in city with population of 250,000 or more, for purpose of conducting certain criminal background checks, to require fingerprints and to enter into agreements with Department of State Police.

Creates exemption against personal income or corporate excise tax for sale of manufactured dwelling park destroyed by natural disaster to nonprofit corporation or housing authority, for redevelopment of park.

Takes effect on 91st day following adjournment sine die.

NOTICE OF NO OPEN GOVERNMENT IMPACT