

Requested by Representative KOTEK

**PROPOSED AMENDMENTS TO
A-ENGROSSED HOUSE BILL 2008**

1 On page 1 of the printed A-engrossed bill, delete lines 5 through 26 and
2 insert:

3 **“SECTION 1. ORS 307.140 is amended to read:**

4 “307.140. Upon compliance with ORS 307.162, the following property
5 owned or being purchased by religious organizations shall be exempt from
6 taxation:

7 “(1) All houses of public worship and other additional buildings and
8 property used solely for administration, education, literary, benevolent,
9 charitable, entertainment and recreational purposes by religious organiza-
10 tions, the lots on which they are situated, and the pews, slips and furniture
11 therein. However, any part of any house of public worship or other addi-
12 tional buildings or property which is kept or used as a store or shop or for
13 any purpose other than those stated in this section shall be assessed and
14 taxed the same as other taxable property.

15 “(2) Parking lots used for parking or any other use as long as that park-
16 ing or other use is permitted without charge for no fewer than 355 days
17 during the tax year.

18 “(3) Land and [*the*] buildings [*thereon*] **on the land** held or used solely for
19 cemetery or crematory purposes, including any buildings solely used to store
20 machinery or equipment used exclusively for maintenance of such lands.

21 **“(4)(a) Land and buildings on the land held or used solely to provide**

1 affordable housing to low-income individuals, including, but not lim-
2 ited to, any portion of the property for any period during which the
3 portion of the property is rented out as affordable housing to low-
4 income individuals.

5 “(b) As used in this subsection:

6 “(A) ‘Affordable housing’ means housing provided at rental rates
7 that are affordable to low-income individuals.

8 “(B) ‘Low-income individuals’ means individuals with a combined
9 household income at or below 60 percent of the area median income,
10 adjusted for the size of a household, as determined by the Oregon
11 Housing Stability Council based on information from the United States
12 Department of Housing and Urban Development.”.

13 On page 2, after line 2, insert:

14 “SECTION 2a. A religious organization may file a claim, under ORS
15 307.162 (2)(a)(A), for exemption for property under ORS 307.140 (4) for
16 the property tax year beginning on July 1, 2021, without paying a filing
17 fee.”.

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