

# D R A F T

## SUMMARY

Digest: The Act would extend the sunset date for the tax exemption for cargo containers. (Flesch Readability Score: 65.7).

Extends the sunset date for the property tax exemption for cargo containers.

Takes effect on the 91st day following adjournment sine die.

## A BILL FOR AN ACT

1  
2 Relating to property tax exemption for cargo containers; amending section  
3 2, chapter 783, Oregon Laws 1979; and prescribing an effective date.

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

5 **SECTION 1.** Section 2, chapter 783, Oregon Laws 1979, as amended by  
6 section 1, chapter 583, Oregon Laws 1987, section 7, chapter 748, Oregon  
7 Laws 1995, section 1, chapter 218, Oregon Laws 2003, section 1, chapter 548,  
8 Oregon Laws 2009, section 1, chapter 213, Oregon Laws 2013, and section 3,  
9 chapter 578, Oregon Laws 2019, is amended to read:

10 **Sec. 2.** Cargo containers, as defined in ORS 307.835, are exempt from  
11 taxation for tax years beginning on or after July 1, 1974, and before July 1,  
12 [2026] **2032**.

13 **SECTION 2.** **This 2025 Act takes effect on the 91st day after the date**  
14 **on which the 2025 regular session of the Eighty-third Legislative As-**  
15 **sembly adjourns sine die.**