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## JOINT COMMITTEE ON TAX EXPENDITURES

Oregon State Capitol  
900 Court Street NE, Room 160, Salem, Oregon 97301  
Phone: 503-986-1266  
Email: [lro.exhibits@oregonlegislature.gov](mailto:lro.exhibits@oregonlegislature.gov)

### AGENDA

Posted: APR 04 04:06 PM

#### FRIDAY

**Date:** April 7, 2023  
**Time:** 8:00 A.M.  
**Room:** HR A

#### Work Session

HB 2812

Creates Oregon tax subtraction for amounts of personal casualty loss that are barred from deduction on federal tax return because loss is not attributable to federally declared disaster.

HB 3523

Creates Oregon tax subtraction for amounts received in settlement of civil action arising from wildfire.

HB 2507 A

Expands property tax exemption for property of industry apprenticeship or training trust that is 501(c)(3) corporation to allow for occasional use of property by another 501(c)(3) corporation for purposes for which other corporation is granted exemption from federal income tax.

#### Public Hearing

HB 2465 A

Expands purposes for which qualified borrower may use loan proceeds, in connection with tax credits allowed for affordable housing lenders, to include limited equity cooperatives, with certain conditions.

HB 2653 A

Creates credit against income taxes for selling publicly supported housing to retain as affordable housing.

HB 2466 A

Extends low income rental housing property tax exemption to housing units owned by limited equity cooperative corporations.

**AGENDA (cont.)**  
**April 7, 2023**

HB 2705 A

Authorizes city or county to establish schedule in which, for 10 years, percentage of property tax exemption granted to affordable multiunit rental housing increases directly with percentage of units rented to households with annual income at or below 120 percent of area median income.