

	House	Senate	Catch Line	Synopsis
<b>Income Tax Credits</b>				
	HB 2075		Extends sunset for credit for certified Opportunity Grant contributions	6-year extension
		SB 129A	Advances sunset for tax credit for certified Opportunity Grant contribution	Early sunset
	HB 2076	SB 130	Extends sunset for tax credit for fish screening devices	6-year extension
	HB 2077	SB 131	Extends sunset for tax credit for affordable housing lenders	4-year extension
	HB 2078	SB 132	Extends sunset for tax credits for owner or operator of agriculture workforce housing	4-year extension
	HB 2079		Requires Legislative Revenue Officer to study potential of implementing tax credit and direct grant program to encourage preservation of historic property	LRO Report
		SB 493	Adds registered nurse who is nursing faculty member to types of providers who are eligible for income tax credit allowed to rural medical providers	Expands Rural Medical Provider Tax Credit
		SB 535	Creates refundable income tax credit for certain child care workers	New Tax Credit
		SB 728A	Establishes income tax credit for volunteer firefighters	New Tax Credit
<b>Income Tax Subtractions</b>				
	HB 2305		Creates a new subtraction for active duty pay received by Oregon National Guard members	New Subtraction for active duty pay
	HB 2812		Creates anew 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	New Subtraction for Disaster Property Loss
	HB 3032		Creates a new subtraction for amounts received for renting out room in taxpayer's home	New Subtraction for "Home Share"
		SB 181	Exempts from state income tax military pay received by Oregon National Guard member while in active service of state or on state active duty	New Subtraction for National Guard active duty pay
	HB 3523		Creates a new subtraction for amounts received in settlement of civil action arising from wildfire	New Subtraction related to wildfires
<b>Property Tax Exemptions</b>				
	HB 2059	SB 133	Establishes sunset for construction-in-process exemption from ad valorem property taxation for property located in enterprise zone	Established sunset for construction exemption in EZ
	HB 2060	SB 134	Extends sunset date of enterprise zone program	7-year extension
	HB 2061	SB 135	Extends sunset of property tax exemption for facility of business firm in rural enterprise zone	7-year extension
	HB 2062	SB 26 SB 138	Extends sunset for property tax exemption or deferral for certain industrial improvements newly constructed or installed in rural areas	6-year extension

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	HB 2064	SB 142	Establishes sunset for continued property tax exemption for former cemetery or crematory land used for exempt low income housing	Converts implicit sunset to an explicit sunset
	HB 2065		Extends sunset for exemption for federal land used by recreation facility operators under permit	6-year extension
	HB 2066	SB 144	Extends sunset of property tax exemption for food processing machinery and equipment	7-year extension
	HB 2067		Creates sunset of tax exemption for property of certain cooperatives used to heat water by combustion of biomass	Converts implicit sunset to an explicit sunset
	HB 2068		Extends sunset of exemption for property of centrally assessed companies	7-year extension
	HB 2069	SB 147	Extends sunset for exemption of single-unit housing	7-year extension
	HB 2070	SB 148	Extends sunset of tax exemption for property of surviving spouses of certain public safety officers	6-year extension
	HB 2466A		Extends low income rental housing property tax exemption to housing units owned by limited equity cooperative corporations	Expands TE 2.107 to limited equity co-op
	HB 2507A		Modifies the property tax exemption for industry apprenticeship or training trusts to allow for the occasional use of the property by another 501(c)(3) corporation	Modification
<b>Other</b>				
	HB 2569		Requires legislative review during odd-numbered year regular session of all tax credits scheduled to expire during upcoming even-numbered year or lacking review during two immediately preceding odd-numbered year regular sessions	Changes review process; report on changed tax credits
	HB 2063		Creates sunset for rural renewable energy development zone exemption	Not needed?
	HB 2092		Extends certain tax credits to rebalance the review process	Aligns sunset dates