

House Bill 2076

Introduced and printed pursuant to House Rule 12.00. Pre-session filed (at the request of House Interim Committee on Revenue for Representative Nancy Nathanson)

SUMMARY

The following summary is not prepared by the sponsors of the measure and is not a part of the body thereof subject to consideration by the Legislative Assembly. It is an editor's brief statement of the essential features of the measure **as introduced**. The statement includes a measure digest written in compliance with applicable readability standards.

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 2, chapter 783, Oregon
3 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 section 1, chapter 583,
6 Oregon Laws 1987, section 7, chapter 748, Oregon Laws 1995, section 1, chapter 218, Oregon Laws
7 2003, section 1, chapter 548, Oregon Laws 2009, section 1, chapter 213, Oregon Laws 2013, and sec-
8 tion 3, chapter 578, Oregon Laws 2019, is amended to read:

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

11 **SECTION 2. This 2025 Act takes effect on the 91st day after the date on which the 2025**
12 **regular session of the Eighty-third Legislative Assembly adjourns sine die.**

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NOTE: Matter in **boldfaced** type in an amended section is new; matter [*italic and bracketed*] is existing law to be omitted. New sections are in **boldfaced** type.