

# Senate Bill 100

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## 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.