



HB 2090: Manufactured Dwelling Park Closure Tax Credit Extension

House Committee on Revenue – Josie Koehne – 2.11.2025

Tax Fairness Oregon SUPPORTS [HB 2090](#) which extends the tax credit through 2032 for households who rent space in a manufactured dwelling park when it closes or is taken by eminent domain. ORS 316.090 allows each individual to claim refundable tax credit towards their gross income tax liability, presumably to provide financial assistance to manufactured dwelling owners who are forced to relocate because of the closure of the manufactured dwelling park. 2025-2027 Tax expenditure Report states that the payment amount depends on the size of the dwelling. Legislation passed in 2017 (HB 2008) requires the Oregon Housing and Community Services Department (OHCS) to update the amounts annually for inflation. OHCS reports that, as of 2024, the tenant of a single-wide manufactured dwelling will receive \$7,982; the tenant of a double-wide manufactured dwelling will receive \$10,643; and the tenant of a triple-wide manufactured dwelling will receive \$13,304.

We think this fair and will help will prevent homelessness for tenants affected by the termination of their rental space, by helping them afford another space to rent. Since often people living in mobile homes or manufactured homes are of modest income, this tax credit will offset some of their relocation expenses.

Although few taxpayers have claimed this subtraction in recent years, it is wise to keep this option available for those forced to move out. (Another option, HB 2456 (2021) allows individuals or corporations to subtract the taxable gains from Oregon taxable income for any manufactured dwelling park that is destroyed by a natural disaster if the sale is made to a nonprofit corporation or housing authority that will redevelop the site as a manufactured dwelling park. The purpose of this subtraction presumably is “to encourage sales of manufactured dwelling parks to a corporate entity formed by the tenants of the park, or by a nonprofit corporation or housing authority.”)

We read the bills and follow the money