



TODAY'S MANUFACTURED HOME

BUILT FOR LIVING. BUILT FOR LIFE.

February 18, 2026

House Committee on Revenue
Re: Oppose SB 1507

Chair Nathanson, Vice-Chairs Reschke and Walters, and Members of the Committee,

The Oregon Manufactured Housing Association represents manufacturers, construction crews, transporters, suppliers, lenders, and retailers who collectively deliver Oregon's most affordable unsubsidized housing.

SB 1507's disconnect from federal bonus depreciation will impact far more than just large corporations. It affects every capital-intensive business in our housing supply chain.

Manufactured housing factories rely on upfront capital investment in production lines, equipment, and modernization. Construction crews purchase trucks, trailers, tools, and heavy equipment. Transporters invest in toter trucks and hauling equipment. Suppliers invest in warehousing systems, machinery, and fleet vehicles.

Under current federal law, these investments can be deducted in the year they are made, allowing businesses to reinvest quickly and manage cash flow responsibly. SB 1507 would require those deductions to be spread over multiple years for Oregon tax purposes.

The result is simple: higher upfront tax burdens, reduced cash flow, and slower reinvestment.

When costs rise for factories, crews, transporters, and suppliers, those costs do not disappear—they are passed down the line. In this case, they are passed on to Oregon homebuyers. Manufactured housing remains one of the few forms of housing that does not rely on deep public subsidy. Policies that increase capital costs will directly increase the price of homes and slow production at a time when Oregon is asking our industry to build more.

We urge the Legislature to consider how this proposal affects not just manufacturers, but the entire workforce and small business ecosystem that makes housing delivery possible.

Oregon needs more housing supply. SB 1507 moves us in the wrong direction.

Respectfully,
Oregon Manufactured Housing Association
