

D R A F T

SUMMARY

Limits availability of tax credit allowed for animal manure processed in digester to digester in operation by certain date.

A BILL FOR AN ACT

Relating to tax credits for biomass; amending section 6, chapter 739, Oregon Laws 2007.

Be It Enacted by the People of the State of Oregon:

SECTION 1. Section 6, chapter 739, Oregon Laws 2007, as amended by section 5, chapter 590, Oregon Laws 2007, section 18, chapter 913, Oregon Laws 2009, section 2, chapter 730, Oregon Laws 2011, and section 11, chapter 29, Oregon Laws 2016, is amended to read:

Sec. 6. (1)(a) ORS 315.141, 315.144 and 469B.403 apply to tax credits for tax years beginning on or after January 1, 2007, and before January 1, 2022.

(b) Notwithstanding paragraph (a) of this subsection, *[credits as provided under ORS 469B.403 (1) to (7) are not allowed for tax years beginning on or after January 1, 2018.]* **for tax years beginning on or after January 1, 2018, a credit is not allowed for types of biomass listed in ORS 469B.403 (1) to (7), or for animal manure processed in a manure digester that was not in operation prior to January 1, 2017.**

(2) Notwithstanding subsection (1) of this section, a tax credit is not allowed for wheat grain (other than nongrain wheat material) for tax years beginning before January 1, 2009, or on or after January 1, 2018.