

Bill	Oregon Laws/ Statute	Tax Expenditure Name	Description	Current Sunset	Proposed Sunset
SECTION 1	Sect 2, chapter 256, Oregon Laws 2001	2.049	exempts golf courses that is used for sewage discharge if a non-profit operates the golf course on municiple land	July 1, 2021	July 1, 2027
SECTION 2	Sect 7, Chapter 637, Oregon Laws 2005	2.032	Exempts real and personal property, equipment and machinery of a food processor.	July 1, 2020	July 1, 2026
SECTION 3	ORS 307.513	2.007	land owned by nonprofit for purpose of building Low-income housing for sale	no explicit sunset/implicit sunset	filing 7/1/2025
SECTION 4	ORS 307.162		Removes filing requirements for property tax exemptions of low income housing for sale		
SECTION 5	ORS 307.162		conforming language		
SECTION 6	ORS 307.517	2.106	exempts low income rental housing and property held for low income housing	July 1, 2020	7/1/2026 or July 2030
SECTION 7	ORS 307.518	2.106	exempts low income rental housing and property held for low income housing /conforming language alternative criteria	July 1, 2020	7/1/2026 or July 2030
SECTION 8	ORS 307.518	2.106	exempts low income rental housing and property held for low income housing /conforming language	July 1, 2020	7/1/2026 or July 2030
SECTION 9	ORS 307.529	2.106	conforming language for terminating low income exemption	July 1, 2020	7/1/2026 or July 2030
SECTION 10	ORS 307.529	2.106	conforming language for terminating and reconsideration of low income exemption	July 1, 2020	7/1/2026 or july 2030
SECTION 11	Sect 2, chapter 783, Oregon Laws 1979		exempts cargo containers	July 1, 2020	July 1, 2026
SECTION 12	ORS 358.499	2.125	exempts historic property	July 1, 2020	July 1, 2026
TBA	ORS3 307.295	2.116	Surviving Spouse of a fallen safety officer	30-Jun-21	July 1, 2025
TBA	ORS 308.674	2.1	130% cap on central assessment	June 30,2021	July 1, 2025