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**Subject:** City of Eugene support for HB 2164 amendments  
**Date:** Tuesday, June 18, 2019 1:12:23 PM

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Co-Chairs Hass and Nathanson:

The City of Eugene supports the inclusion of the LOW INCOME RENTAL PROPERTY TAX EXEMPTION extension in HB 2164 -24 amendments. This is one of Eugene's main priorities for this legislative session and we greatly appreciate the inclusion of this critical local tax exemption within the omnibus Tax Expenditures bill. For reference, this is the exemption that was the basis of SB 737 and was included within HB 2130.

Additionally, we are also thankful and support the clarification within HB 2164 -24 amendments related to the Corporate Activity Tax passed in HB 3427. The clarification for cities of the types of right of way, franchise, and privilege fees that are grandfathered is important.

Thank you for your support.

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