

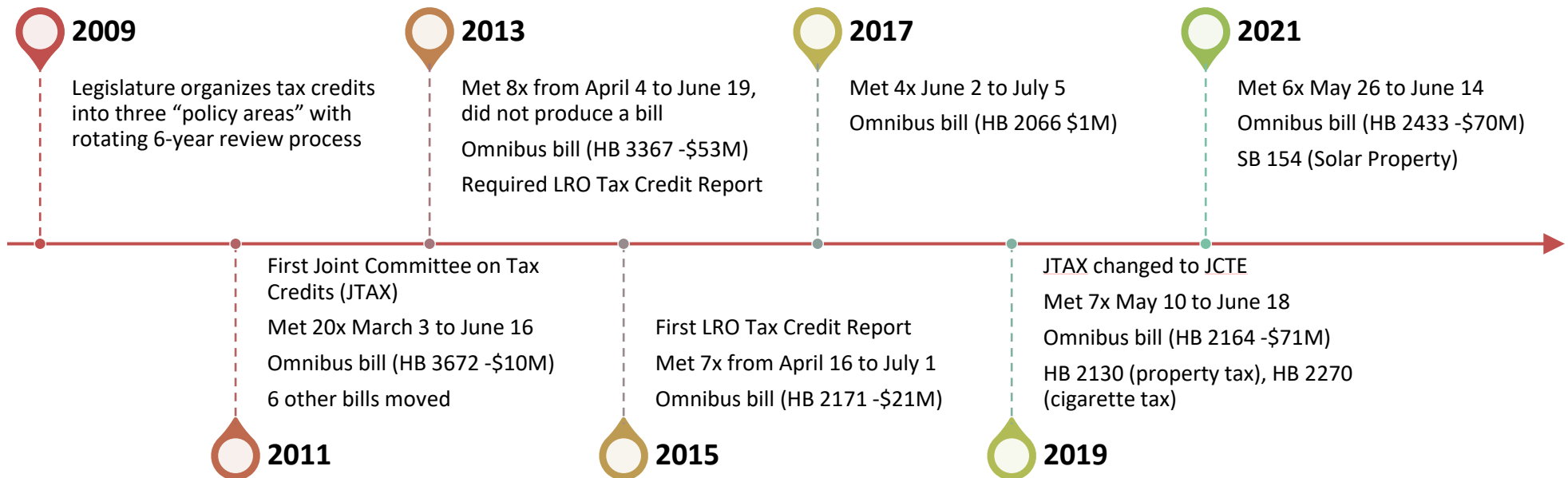


February 2023

## Legislative Revenue Office

160 State Capitol Building, Salem, Oregon 97301 | 503.986.1266

### A Brief History of JTAX / JCTE



	House	Senate	Catch Line	Synopsis
<b>Income Tax Credits</b>				
	HB 2075		Extends sunset for credit for certified Opportunity Grant contributions.	6-year extension
	HB 2076		Extends sunset for tax credit for fish screening devices.	6-year extension
	HB 2077	SB 131	Extends sunset for tax credit for affordable housing lenders.	4-year extension
	HB 2078		Extends sunset for tax credits for owner or operator of agriculture workforce housing.	4-year extension
	HB 2079		Requires Legislative Revenue Officer to study potential of implementing tax credit and direct grant program to encourage preservation of historic property.	LRO Report
		SB 493	Adds registered nurse who is nursing faculty member to types of providers who are eligible for income tax credit allowed to rural medical providers.	Expands Rural Medical Provider Tax Credit
		SB 535	Creates refundable income tax credit for certain child care workers.	New Tax Credit
		SB 728 A	Establishes income tax credit for volunteer firefighters.	New Tax Credit
<b>Income Tax Subtractions</b>				
	HB 2812		Creates Oregon tax subtraction for amounts of personal casualty loss that are barred from deduction on federal tax return because loss is not attributable to federally declared disaster.	New Subtraction for Disaster Property Loss
	HB 3032		Creates Oregon personal income tax subtraction for amounts received for renting out room in taxpayer's home.	New Subtraction for "Home Share"
		SB 181	Exempts from state income tax military pay received by Oregon National Guard member while in active service of state or on state active duty.	New Subtraction for National Guard active duty pay
<b>Property Tax Exemptions</b>				
	HB 2059		Establishes sunset for construction-in-process exemption from ad valorem property taxation for property located in enterprise zone.	Established sunset for construction exemption in EZ
	HB 2060		Extends sunset date of enterprise zone program.	7-year extension
	HB 2061		Extends sunset of property tax exemption for facility of business firm in rural enterprise zone.	7-year extension
	HB 2062	SB 26 SB 138	Extends sunset for property tax exemption or deferral for certain industrial improvements newly constructed or installed in rural areas.	6-year extension
	HB 2064	SB 142	Establishes sunset for continued property tax exemption for former cemetery or crematory land used for exempt low income housing.	Converts implicit sunset to an explicit sunset
	HB 2065		Extends sunset for exemption for federal land used by recreation facility operators under permit.	6-year extension
	HB 2066	SB 144	Extends sunset of property tax exemption for food processing machinery and equipment.	7-year extension
	HB 2067		Creates sunset of tax exemption for property of certain cooperatives used to heat water by combustion of biomass.	Converts implicit sunset to an explicit sunset
	HB 2068		Extends sunset of exemption for property of centrally assessed companies.	7-year extension
	HB 2069	SB 147	Extends sunset for exemption of single-unit housing.	7-year extension
	HB 2070		Extends sunset of tax exemption for property of surviving spouses of certain public safety officers.	6-year extension
	HB 2466 A		Extends low income rental housing property tax exemption to housing units owned by limited equity cooperative corporations.	Expands TE 2.107 to limited equity co-op
<b>Other</b>				
	HB 2569		Requires legislative review during odd-numbered year regular session of all tax credits scheduled to expire during upcoming even-numbered year or lacking review during two immediately preceding odd-numbered year regular sessions.	Changes review process; report on changed tax credits
	HB 2063		Creates sunset for rural renewable energy development zone exemption.	Not needed?

# Reference Materials

## LRO Reports

[What is a Tax Expenditure?](#)

[Tax Credit Review: 2023 Session](#)

[Tax Credit Review: 2021 Session](#)

[Tax Credit Review: 2019 Session](#)

[Tax Credit Review: 2017 Session](#)

[Tax Credit Review: 2015 Session](#)

## DOR Tax Expenditure Report

[Oregon Tax Expenditure Reports, Main Page](#)

[Oregon 23-25 Tax Expenditure Report](#)

[Identifying Tax Expenditures](#)

[Subject Area Descriptions](#)