

House	Senate	Catch Line	Synopsis
Income Tax Credits			
HB 2075		Extends sunset for credit for certified Opportunity Grant contributions	6-year extension
	SB 129A	Advances sunset for tax credit for certified Opportunity Grant contribution	Early sunset
HB 2076	SB 130	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	SB 132	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
HB 2161		Makes certain changes to calculation of small forestland owner tax credit.	Modification
HB 2204		Creates tax credit for taxpayer that employs youth through Oregon Youth Employment Program.	New Tax Credit
HB 2465A		Expands purposes for which qualified borrower may use loan proceeds, in connection with tax credits allowed for affordable housing lenders, to include limited equity cooperatives, with certain conditions.	Modification
HB 2552		Increases amount of income tax credit allowed to rural medical providers.	Modification
HB 2602A		Adds nursing assistant or nurse to types of providers who are eligible for income tax credit allowed to rural medical providers.	Modification
HB 2623		Creates income tax credit for child care workers employed in rural areas.	New Tax Credit
HB 2626A		Adds licensed mental health professionals, naturopathic physicians and pharmacists and certified medical laboratory scientists and medical laboratory technicians to types of providers eligible for tax credit allowed to rural medical care provider.	Modification
HB 2653A		Creates credit for selling publicly supported housing to retain as affordable housing	New Tax Credit
HB 2685A		Restores availability of income or corporate excise tax credit for processing or collection of woody biomass.	Renew Tax Credit
HB 2723A		Modifies conditions of eligibility for tax credit allowed to rural medical care provider.	Modification
HB 3003		Creates tax credit for electric utility that purchases electricity produced using a fuel source that is at least 50 percent qualifying western juniper biomass.	New Tax Credit
HB 3004A		Creates income or corporate excise tax credit for amount paid by owner of eligible generation facility for transmission services.	New Tax Credit

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HB 3235A		Creates refundable child tax credit, calculated based on number of dependents of taxpayer that are qualifying children with respect to taxpayer and are under six years of age at close of tax year.	New Tax Credit
HB 3302A		Creates income or corporate excise tax credit for investment in affordable housing, available to taxpayer eligible for federal low-income housing credit, and allocated by Housing and Community Services Department.	New Tax Credit
	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 728A	Establishes income tax credit for volunteer firefighters	New Tax Credit
Income Tax Subtractions			
HB 2305		Creates a new subtraction for active duty pay received by Oregon National Guard members	New Subtraction for active duty pay
HB 2812		Creates anew 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 a new 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
HB 3523		Creates a new subtraction for amounts received in settlement of civil action arising from wildfire	New Subtraction related to wildfires
	SB 1015	Allows taxpayer to fully depreciate, over two tax years, property that shows demonstrable reduction in carbon emissions.	New Subtraction/Addition
Property Tax Exemptions			
	SB 54A	Removes provisions for community solar projects that restrict exemption to proportion owned by residential customers or leased by residential subscribers	Modification
HB 2059	SB 133	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	SB 134	Extends sunset date of enterprise zone program	7-year extension
HB 2061	SB 135	Extends sunset of property tax exemption for facility of business firm in rural enterprise zone	7-year extension

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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	145	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	SB 148	Extends sunset of tax exemption for property of surviving spouses of certain public safety officers	6-year extension
HB 2466A		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
HB 2507A		Modifies the property tax exemption for industry apprenticeship or training trusts to allow for the occasional use of the property by another 501(c)(3) corporation	Modification
HB 2705A		Authorizes city or county to establish schedule in which, for 10 years, percentage of property tax exemption granted to affordable multiunit rental housing increases directly with percentage of units rented to households with annual income at or below 120 percent of area median income.	Modification
	SB 884A	Grants higher property tax exemption for property of veterans with disabilities.	Modification
Other			
HB 2063		Creates sunset for rural renewable energy development zone exemption	Not needed?
HB 2092		Extends certain tax credits to rebalance the review process	Aligns sunset dates
	SB 155	Extends certain tax credits to rebalance the review process	Aligns sunset dates
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