

**REVENUE IMPACT OF
PROPOSED LEGISLATION**
83rd Oregon Legislative Assembly
2025 Regular Session
Legislative Revenue Office

Bill Number:	HB 2090
Revenue Area:	Personal Income Tax
Economist:	Kyle Easton
Date:	5/19/2025

*Only Impacts on Original or Engrossed
Versions are Considered Official*

Measure Description:

Extends the sunset of the manufactured dwelling park closure credit by six years, from January 1, 2026, to January 1, 2032.

Revenue Impact: Minimal

Impact Explanation:

Use of this tax credit has been minimal for the past decade correlating with a period when few manufactured park closures have occurred. Absent a change in the number of park closures, use of this credit is expected to be minimal in the coming years.

Creates, Extends, or Expands Tax Expenditure: Yes ☒ No ☐

The policy purpose of this credit is to mitigate the costs to manufactured dwelling park households that are forced to move due to instances where market forces and development are causing the closure of a manufactured dwelling park.