

# Senate Bill 122

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## SUMMARY

The following summary is not prepared by the sponsors of the measure and is not a part of the body thereof subject to consideration by the Legislative Assembly. It is an editor's brief statement of the essential features of the measure **as introduced**. The statement includes a measure digest written in compliance with applicable readability standards.

Digest: The Act extends the sunset for the tax credit for tenants of manufactured dwelling parks that close. (Flesch Readability Score: 65.1).

Extends the sunset for the tax credit for closure of a manufactured dwelling park.

## A BILL FOR AN ACT

1  
2 Relating to tax credits for closure of manufactured dwelling park; amending section 18, chapter 906,  
3 Oregon Laws 2007.

4 **Be It Enacted by the People of the State of Oregon:**

5 **SECTION 1.** Section 18, chapter 906, Oregon Laws 2007, as amended by section 33, chapter 913,  
6 Oregon Laws 2009, section 33, chapter 750, Oregon Laws 2013, and section 23, chapter 579, Oregon  
7 Laws 2019, is amended to read:

8 **Sec. 18.** [*Section 17, chapter 906, Oregon Laws 2007,*] **ORS 316.090** applies to individuals whose  
9 household ends tenancy at a manufactured dwelling park during a tax year that begins on or after  
10 January 1, 2007, and before January 1, [2026] **2032**.

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**NOTE:** Matter in **boldfaced** type in an amended section is new; matter [*italic and bracketed*] is existing law to be omitted. New sections are in **boldfaced** type.