

# Senate Bill 930

Sponsored by Senator SMITH DB

## 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 brings back the tax credit for making new forests. (Flesch Readability Score: 87.9).

Reinstates the tax credit for reforestation.

Takes effect on the 91st day following adjournment sine die.

## A BILL FOR AN ACT

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2 Relating to a tax credit for reforestation; amending section 5, chapter 605, Oregon Laws 1987; re-  
3 pealing section 9, chapter 883, Oregon Laws 2007; and prescribing an effective date.

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

5 **SECTION 1.** Section 5, chapter 605, Oregon Laws 1987, as amended by section 4, chapter 887,  
6 Oregon Laws 1989, section 28, chapter 746, Oregon Laws 1995, and section 3, chapter 359, Oregon  
7 Laws 2001, is amended to read:

8 **Sec. 5.** [*No*] A tax credit [*shall be*] **is not** allowed under ORS 315.104 based upon reforestation  
9 project costs [*if*] **unless** the preliminary certificate is [*not*] issued:

10 (1) On or before December 31, 2011; **or**

11 (2) **After December 31, 2025, and before December 31, 2031.**

12 **SECTION 2.** Section 9, chapter 883, Oregon Laws 2007, is repealed.

13 **SECTION 3.** This 2025 Act takes effect on the 91st day after the date on which the 2025  
14 regular session of the Eighty-third Legislative Assembly adjourns sine die.

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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.