

# House Bill 2067

Ordered printed by the Speaker pursuant to House Rule 12.00A (5). Pre-session filed (at the request of House Interim Committee on Revenue)

## 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**.

Creates or adjusts sunset provision for certain personal income or corporate excise tax credits that are not required under federal law or Oregon Constitution.

## A BILL FOR AN ACT

1  
2 Relating to sunset of tax credits; creating new provisions; amending section 10, chapter 682, Oregon  
3 Laws 1987, section 5a, chapter 832, Oregon Laws 2005, section 52, chapter 843, Oregon Laws  
4 2007, and section 16a, chapter 855, Oregon Laws 2007; and providing for revenue raising that  
5 requires approval by a three-fifths majority.

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

7 **SECTION 1. A credit may not be claimed under ORS 285C.309 for tax years beginning on**  
8 **or after January 1, 2014.**

9 **SECTION 2. Except as provided in ORS 315.113 (8), a credit may not be claimed under**  
10 **ORS 315.113 for tax years beginning on or after January 1, 2014.**

11 **SECTION 3. The State Department of Fish and Wildlife may not issue a preliminary**  
12 **certificate of approval under ORS 315.138 after January 1, 2014.**

13 **SECTION 4. Except as provided in ORS 315.156 (4), a credit may not be claimed under**  
14 **ORS 315.156 for tax years beginning on or after January 1, 2014.**

15 **SECTION 5. Section 10, chapter 682, Oregon Laws 1987, as amended by section 3, chapter 929,**  
16 **Oregon Laws 1991, section 1, chapter 674, Oregon Laws 2001, and section 1, chapter 485, Oregon**  
17 **Laws 2005, is amended to read:**

18 **Sec. 10. Except as provided in ORS 315.204 (12), ORS 315.204 applies to tax years beginning**  
19 **on or after January 1, 1988, and before January 1, [2017] 2014.**

20 **SECTION 6. Except as provided in ORS 315.164 (8), a credit may not be claimed under**  
21 **ORS 315.164 for tax years beginning on or after January 1, 2014.**

22 **SECTION 7. Except as provided in ORS 315.237 (6), a credit may not be claimed under**  
23 **ORS 315.237 for tax years beginning on or after January 1, 2014.**

24 **SECTION 8. Except as provided in ORS 315.254 (3), a credit may not be claimed under**  
25 **ORS 315.254 for tax years beginning on or after January 1, 2014.**

26 **SECTION 9. Except as provided in ORS 315.271 (4), a credit may not be claimed under**  
27 **ORS 315.271 for tax years beginning on or after January 1, 2014.**

28 **SECTION 10. Section 52, chapter 843, Oregon Laws 2007, is amended to read:**

29 **Sec. 52. Sections 47, 48, 50 and 51, chapter 843, Oregon Laws 2007, [of this 2007 Act] are re-**  
30 **pealed on January 2, [2018] 2016.**

31 **SECTION 11. Section 16a, chapter 855, Oregon Laws 2007, is amended to read:**

**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.

1       **Sec. 16a.** Sections 12 to 16, **chapter 855, Oregon Laws 2007**, [*of this 2007 Act*] are repealed  
 2 on January 2, [2018] 2016.

3       **SECTION 12.** Except as provided in ORS 315.507 (5), a credit may not be claimed under  
 4 ORS 315.507 for tax years beginning on or after January 1, 2016.

5       **SECTION 13.** A credit may not be claimed under ORS 315.610 for tax years beginning on  
 6 or after January 1, 2016.

7       **SECTION 14.** A credit may not be claimed under ORS 315.613 for tax years beginning on  
 8 or after January 1, 2016.

9       **SECTION 15.** Except as provided in ORS 316.078 (5), a credit may not be claimed under  
 10 ORS 316.078 for tax years beginning on or after January 1, 2016.

11       **SECTION 16.** A credit may not be claimed under ORS 316.079 for tax years beginning on  
 12 or after January 1, 2016.

13       **SECTION 17.** A credit may not be claimed under ORS 316.085 for tax years beginning on  
 14 or after January 1, 2016.

15       **SECTION 18.** A credit may not be claimed under ORS 316.087 for tax years beginning on  
 16 or after January 1, 2016.

17       **SECTION 19.** A credit may not be claimed under ORS 316.099 for tax years beginning on  
 18 or after January 1, 2016.

19       **SECTION 20.** A credit may not be claimed under ORS 316.102 for tax years beginning on  
 20 or after January 1, 2018.

21       **SECTION 21.** Section 5a, chapter 832, Oregon Laws 2005, as amended by section 35, chapter  
 22 843, Oregon Laws 2007, is amended to read:

23       **Sec. 5a.** A taxpayer may not be allowed a credit under ORS 316.116 if the first tax year for  
 24 which the credit would otherwise be allowed with respect to an alternative energy device or alter-  
 25 native fuel vehicle or related equipment is on or after January 1, [2016] 2018.

26       **SECTION 22.** A credit may not be claimed under ORS 316.148 for tax years beginning on  
 27 or after January 1, 2018.

28       **SECTION 23.** A credit may not be claimed under ORS 316.157 for tax years beginning on  
 29 or after January 1, 2018.

30       **SECTION 24.** A credit may not be claimed under ORS 316.758 for tax years beginning on  
 31 or after January 1, 2018.

32       **SECTION 25.** A credit may not be claimed under ORS 316.765 for tax years beginning on  
 33 or after January 1, 2018.

34       **SECTION 26.** The Housing and Community Services Department may not issue a certif-  
 35 icate under ORS 317.097 on or after January 1, 2018.

36       **SECTION 27.** Except as provided in ORS 317.112 (2), a credit may not be claimed under  
 37 ORS 317.112 for tax years beginning on or after January 1, 2018.

38       **SECTION 28.** A credit may not be claimed under ORS 317.122 for tax years beginning on  
 39 or after January 1, 2018.

40       **SECTION 29.** A credit may not be claimed under ORS 317.147 for tax years beginning on  
 41 or after January 1, 2018.

42       **SECTION 30.** ORS 734.835 does not apply to tax years beginning on or after January 1,  
 43 2018.

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