

# House Bill 2853

Sponsored by 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**.

Limits availability of tax credit allowed for animal manure processed in digester to digester in operation by certain date.

## A BILL FOR AN ACT

1  
2 Relating to tax credits for biomass; amending section 6, chapter 739, Oregon Laws 2007.

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

4 **SECTION 1.** Section 6, chapter 739, Oregon Laws 2007, as amended by section 5, chapter 590,  
5 Oregon Laws 2007, section 18, chapter 913, Oregon Laws 2009, section 2, chapter 730, Oregon Laws  
6 2011, and section 11, chapter 29, Oregon Laws 2016, is amended to read:

7 **Sec. 6.** (1)(a) ORS 315.141, 315.144 and 469B.403 apply to tax credits for tax years beginning on  
8 or after January 1, 2007, and before January 1, 2022.

9 (b) Notwithstanding paragraph (a) of this subsection, [*credits as provided under ORS 469B.403*  
10 *(1) to (7) are not allowed for tax years beginning on or after January 1, 2018.*] **for tax years begin-**  
11 **ning on or after January 1, 2018, a credit is not allowed for types of biomass listed in ORS**  
12 **469B.403 (1) to (7), or for animal manure processed in a manure digester that was not in**  
13 **operation prior to January 1, 2017.**

14 (2) Notwithstanding subsection (1) of this section, a tax credit is not allowed for wheat grain  
15 (other than nongrain wheat material) for tax years beginning before January 1, 2009, or on or after  
16 January 1, 2018.

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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.