

HB 2141 -2

| Section | Description |
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| 1 | Applicability to Personal and Corporate Income or Excise Tax Credits |
| 2 | <ul style="list-style-type: none"> • Applicable to tax credit transfers post 1/1/2020 • DOR may require notice of tax credit transfer <ul style="list-style-type: none"> ○ Specifies timing of notice ○ Contents of credit transfer notice • Tax credit claimed over multiple years can be transferred individually • Transfer completion date • Transfer completion dates for tax-exempt entities. |
| 3 | <ul style="list-style-type: none"> • Requirement of certifying agencies to provide information to DOR • Requirements of pass-through entities to provide information to DOR. |
| 4 | Suspension, revocation or forfeiture of tax credit in instances of fraud, misrepresentation, mistake, miscalculation or violation of credit certification conditions |
| 5 | Conforming of general credit transferability statute |
| 6 | Biomass production or collection |
| 7-8 | Agriculture workforce housing |
| 9 | Affordable housing lenders |
| 10 | Bovine manure |
| 11-12 | Alternative energy systems |
| 13 | Energy conservation projects |
| 14 | Transportation projects |
| 15 | University venture development fund |
| 16 | Volunteer rural providers of emergency medical services |
| 17-18 | Qualified low-income community investments |
| 19 | Fish screening devices |
| 20 | Oregon Veterans' Home physicians |
| 21 | Office of Child Care contributions |
| 22 | Employer provided scholarships |
| 23 | Office of Rural Health responsibilities regarding credit certifications |
| 24 | Individual Development Accounts, certification responsibilities of Housing and Community Services Department |
| 25 | Repeal of duplicative statutes |
| 26 | Section 2 applicability is on or after 1/1/2020 |
| 27 | Captions not part of statute |
| 28 | Effective on the 91st day following adjournment sine die |