

# HB 2141 A

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