

House Bill 2607

Sponsored by Representative GOMBERG (Presession filed.)

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**.

Exempts from construction taxes residential housing being constructed to replace residential housing destroyed or damaged by fire or other emergency event or situation. Applies to residential housing destroyed or damaged on or after January 1, 2020.

Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

1
2 Relating to construction taxes; creating new provisions; amending ORS 320.173; and prescribing an
3 effective date.

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

5 **SECTION 1.** ORS 320.173 is amended to read:

6 320.173. Construction taxes may not be imposed on the following:

7 (1) Private school improvements.

8 (2) Public improvements as defined in ORS 279A.010.

9 (3) Residential housing that is guaranteed to be affordable, under guidelines established by the
10 United States Department of Housing and Urban Development, to households that earn no more
11 than 80 percent of the median household income for the area in which the construction tax is im-
12 posed, for a period of at least 60 years following the date of construction of the residential housing.

13 (4) Public or private hospital improvements.

14 (5) Improvements to religious facilities primarily used for worship or education associated with
15 worship.

16 (6) Agricultural buildings, as defined in ORS 455.315 (2)(a).

17 (7) Facilities that are operated by a not-for-profit corporation and that are:

18 (a) Long term care facilities, as defined in ORS 442.015;

19 (b) Residential care facilities, as defined in ORS 443.400; or

20 (c) Continuing care retirement communities, as defined in ORS 101.020.

21 **(8) Residential housing being constructed on a lot or parcel of land to replace residential**
22 **housing on the lot or parcel of land that was destroyed or damaged by wildfire or another**
23 **event or circumstance that is the basis for a state of emergency declared under ORS 401.165**
24 **or 401.309 or for the exercise of authority under ORS 476.510 to 476.610.**

25 **SECTION 2.** The amendments to ORS 320.173 by section 1 of this 2021 Act apply to resi-
26 dential housing damaged or destroyed on or after January 1, 2020.

27 **SECTION 3.** This 2021 Act takes effect on the 91st day after the date on which the 2021
28 regular session of the Eighty-first 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.