

SENATE AMENDMENTS TO A-ENGROSSED HOUSE BILL 2389

By COMMITTEE ON RULES

July 28

1 On page 1 of the printed A-engrossed bill, line 2, after the semicolon delete the rest of the line
2 and lines 3 and 4 and insert “creating new provisions; and amending ORS 197.485, 316.153 and
3 316.502 and section 3, chapter 846, Oregon Laws 1991.”.

4 Delete lines 6 through 23 and delete pages 2 through 9 and insert:

5 “**SECTION 1.** ORS 316.153 is amended to read:

6 “316.153. (1) As used in this section:

7 “(a) ‘Involuntary move’ means a move forced on an owner due to the termination of the owner’s
8 rental agreement for a facility space resulting from the closure of the facility, or portion of the fa-
9 cility, as defined in ORS 90.100.

10 “(b) ‘Mobile home’ has the meaning given ‘manufactured dwelling’ in ORS 446.003, and includes
11 only a mobile home with a fair market value of [~~\$50,000~~] **\$110,000** or less on the date that the mobile
12 home is involuntarily moved.

13 “(c) ‘Qualified individual’ means an individual who:

14 “(A) Owns and occupies as a principal residence, on the date of the involuntary move, a mobile
15 home involuntarily moved; and

16 “(B) Has a federal adjusted gross income, as described under ORS 316.013, of [~~\$30,000~~] **\$60,000**
17 or less for the tax year in which the mobile home is involuntarily moved.

18 “(2) A qualified individual is allowed a credit against the taxes otherwise due under this chap-
19 ter. The amount of the credit is the lesser of:

20 “(a) [~~\$1,500~~] **\$10,000**; or

21 “(b) The actual cost of moving and setting up the mobile home after subtracting any payments
22 or reimbursements received by the qualified individual under ORS 90.630 (5) and (6).

23 “(3)(a) **Except as provided in subsection (4) of this section**, one-third of the total amount of
24 credit allowed under this section must be claimed by the qualified individual for the tax year in
25 which the mobile home is involuntarily moved and one-third of the credit in each of the two tax
26 years immediately following.

27 “(b) Any credit which is not used by the taxpayer in a particular year may be carried forward
28 and offset against the taxpayer’s tax liability for the next succeeding tax year. Any credit remaining
29 unused in the next succeeding tax year may be carried forward and used in the second succeeding
30 tax year, and likewise any credit not used in that second succeeding tax year may be carried for-
31 ward and used in the third succeeding tax year, and any credit not used in that third succeeding
32 tax year may be carried forward and used in the fourth succeeding tax year, and any credit not used
33 in that fourth succeeding tax year may be carried forward and used in the fifth succeeding tax year,
34 but may not be carried forward for any tax year thereafter.

35 “(c) The credit allowed to a qualified individual is available for only one involuntary move of

1 a mobile home.

2 “(d) If the taxpayer is married at the close of the tax year, the credit shall be allowed to only
3 one taxpayer if the spouses file separate returns for the tax year. Marital status shall be determined
4 as provided under section 21 (e)(3) and (4) of the Internal Revenue Code.

5 **“(4) If the taxpayer has gross annual income in the year of the involuntary move that is
6 not more than 200 percent of the federal poverty guidelines, the total amount allowable to
7 the taxpayer as a credit under subsection (2) of this section may be claimed as a credit in
8 the year of the involuntary move. If the amount of the credit, when added to the sum of the
9 amounts allowable as payment of tax under ORS 316.187 (withholding), ORS 316.583 (esti-
10 mated tax), other tax prepayment amounts and other refundable credit amounts, exceeds the
11 taxes imposed by this chapter or ORS chapter 314 for the tax year (reduced by any
12 nonrefundable credits allowable for purposes of this chapter for the tax year), the amount
13 of the excess shall be refunded to the taxpayer as provided in ORS 316.502.**

14 **“SECTION 2. The amendments to ORS 316.153 by section 1 of this 2005 Act apply to tax
15 credits allowed for a mobile home involuntary movement occurring in tax years that begin
16 on or after January 1, 2006.**

17 **“SECTION 3. Section 3, chapter 846, Oregon Laws 1991, as amended by section 45, chapter 746,
18 Oregon Laws 1995, is amended to read:**

19 **“Sec. 3. ORS 316.153 applies to tax years beginning on or after January 1, 1992, and on or be-
20 fore December 31, 2001, and to tax years beginning on or after January 1, 2006.**

21 **“SECTION 4. ORS 316.502 is amended to read:**

22 **“316.502. (1) The net revenue from the tax imposed by this chapter, after deducting refunds, shall
23 be paid over to the State Treasurer and held in the General Fund as miscellaneous receipts avail-
24 able generally to meet any expense or obligation of the State of Oregon lawfully incurred.**

25 **“(2) A working balance of unreceipted revenue from the tax imposed by this chapter may be
26 retained for the payment of refunds, but such working balance shall not at the close of any fiscal
27 year exceed the sum of \$1 million.**

28 **“(3) Moneys are continuously appropriated to the Department of Revenue to make:**

29 **“(a) The refunds authorized under subsection (2) of this section; [and]**

30 **“(b) The refund payments in excess of tax liability authorized under ORS 315.262[.]; and**

31 **“(c) The refund payments in excess of tax liability authorized under ORS 316.153 (4).**

32 **“SECTION 5. Section 6 of this 2005 Act is added to and made a part of ORS chapter 316.**

33 **“SECTION 6. Amounts received as a result of the sale of a manufactured dwelling park
34 to a tenants’ association, facility purchase association or tenants’ association supported
35 nonprofit organization as described in ORS 90.820, to a community development corporation
36 as described in ORS 458.210 or to a housing authority as defined in ORS 456.005 are exempt
37 from the tax imposed by this chapter.**

38 **“SECTION 7. Section 6 of this 2005 Act applies to tax years beginning on or after January
39 1, 2006.**

40 **“SECTION 8. Section 9 of this 2005 Act is added to and made a part of ORS chapter 317.**

41 **“SECTION 9. Amounts received as a result of the sale of a manufactured dwelling park
42 to a tenants’ association, facility purchase association or tenants’ association supported
43 nonprofit organization as described in ORS 90.820, to a community development corporation
44 as described in ORS 458.210 or to a housing authority as defined in ORS 456.005 are exempt
45 from the tax imposed by this chapter.**

1 “**SECTION 10.** Section 9 of this 2005 Act applies to tax years beginning on or after Jan-
2 uary 1, 2006.

3 “**SECTION 11.** The Housing and Community Services Department shall encourage manu-
4 factured dwelling park landlords to inform the department of manufactured dwelling park
5 spaces that become available for rent and to provide the department with descriptions and
6 other relevant information regarding those spaces. The department shall take reasonable
7 means to make the descriptions of available manufactured dwelling park rental spaces ac-
8 cessible by the public, including, but not limited to, placing the information on an Internet
9 website. The department shall make reasonable efforts to increase public awareness of the
10 department as a source for information concerning available manufactured dwelling park
11 rental spaces.

12 “**SECTION 12.** ORS 197.485 is amended to read:

13 “197.485. (1) A jurisdiction [*shall*] **may** not prohibit placement of a manufactured dwelling, due
14 solely to its age, in a mobile home or manufactured dwelling park in a zone with a residential den-
15 sity of eight to 12 units per acre.

16 “(2) A jurisdiction **may not prohibit placement of a manufactured dwelling, due solely to**
17 **its age, in a mobile home or manufactured dwelling park if the manufactured dwelling is**
18 **being relocated due to the closure of a mobile home or manufactured dwelling park or a**
19 **portion of a mobile home or manufactured dwelling park.**

20 “(3) A jurisdiction may impose reasonable safety and inspection requirements for homes which
21 were not constructed in conformance with the National Manufactured Home Construction and
22 Safety Standards Act of 1974.”.

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