

## SENATE AMENDMENTS TO B-ENGROSSED HOUSE BILL 2389

By COMMITTEE ON REVENUE

August 4

1 On page 1 of the printed B-engrossed bill, delete lines 5 through 20.

2 On page 2, delete lines 1 through 28 and insert:

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

4 “316.153. (1) As used in this section:

5 “(a) ‘**Federal poverty guideline**’ means the United States Department of Health and Hu-  
6 man Services poverty guidelines set forth on page 8374 of Volume 70 of the 2005 Federal  
7 Register.

8 “(b) ‘**Household**’ has the meaning given that term in ORS 310.630.

9 “(c) ‘**Household income**’ has the meaning given that term in ORS 310.630.

10 “[a] (d) ‘Involuntary move’ means a move forced on an owner due to the termination of the  
11 owner’s rental agreement for a facility space resulting from the closure of the facility, or portion  
12 of the facility, as defined in ORS 90.100.

13 “[b] (e) ‘Mobile home’ has the meaning given ‘manufactured dwelling’ in ORS 446.003, and in-  
14 cludes only a mobile home [with] **that is involuntarily moved from a facility space located in**  
15 **this state and that has a fair market value of [\$50,000] \$110,000** or less on the date that the mobile  
16 home is involuntarily moved.

17 “[c] (f) ‘Qualified individual’ means an individual who:

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

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

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

24 “(a) [\$1,500] **\$10,000**; or

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

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

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

1 tax year may be carried forward and used in the fourth succeeding tax year, and any credit not used  
2 in that fourth succeeding tax year may be carried forward and used in the fifth succeeding tax year,  
3 but may not be carried forward for any tax year thereafter.

4 “(c) The credit allowed to a qualified individual is available for only one involuntary move of  
5 a mobile home.

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

9 “(4) **If, in the year of the involuntary move, the household income of the qualified indi-**  
10 **vidual is not more than 200 percent of federal poverty guideline gross annual income for a**  
11 **family unit of the same size as the qualified individual’s household, the total amount allow-**  
12 **able to the taxpayer as a credit under subsection (2) of this section may be claimed as a**  
13 **credit in the year of the involuntary move. If the amount of the credit, when added to the**  
14 **sum of the amounts allowable as payment of tax under ORS 316.187 (withholding), ORS**  
15 **316.583 (estimated tax), other tax prepayment amounts and other refundable credit amounts,**  
16 **exceeds the taxes imposed by this chapter or ORS chapter 314 for the tax year (reduced by**  
17 **any nonrefundable credits allowable for purposes of this chapter for the tax year), the**  
18 **amount of the excess shall be refunded to the taxpayer as provided in ORS 316.502.”.**

19 In line 31, after “2006” insert “, and before January 1, 2008”.

20 In line 35, after “2006” insert “, and before January 1, 2008”.

21 On page 3, after line 1, insert:

22 “**SECTION 4a.** ORS 316.502, as amended by section 4 of this 2005 Act, is amended to read:

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

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

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

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

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

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

33 “**SECTION 4b. The amendments to ORS 316.502 by section 4a of this 2005 Act apply to tax**  
34 **years beginning on or after January 1, 2008.”.**

35 In line 9, after “2006” insert “, and before January 1, 2008”.

36 In line 17, after “2006” insert “, and before January 1, 2008”.