



Enterprise Zones in Oregon: The Standard Exemption

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Introduction and summary of benefits

Cities, ports, counties and Indian Tribes across Oregon have joined together, forming enterprise zones to foster employment opportunities, development and local competitiveness. Located in economically lagging areas, these zones offer tax relief for new private capital.

Since 1986, enterprise zones have benefited hundreds of investments, helping to create tens of thousands of new jobs, as well as retention of existing employees and work for associated Oregon companies. The great majority of businesses that utilize the tax abatement already exist in the zone, but many are new. They come in all sizes and represent diverse industries, services and stages of production.

For further assistance or information, please visit these local and statewide resources:

- [Business Oregon](#)
- Generally about [incentives](#)
- Location on state map and other [specifics of each enterprise zone](#)
- [Tax forms](#)

Eligible businesses that invest, qualify and operate in an Oregon enterprise zone receive several kinds of benefits as part of the standard exemption program, subject to local authorization and timely filings:

- **Basic**—100% (total) exemption from the property taxes normally assessed on significant new plant and equipment. Exemption lasts for three years after property has been placed in service. (See [Figure 1](#))
- **Extended abatement**—the basic exemption period can be lengthened to four or five consecutive years through agreement with the local government sponsor. (See [Figure 1](#))
- **Construction-in-Process (CiP)**—before qualified property is placed in service, it may be exempt for up to two years, while construction, installations and so forth are still underway on January 1.
- **Local incentives**—many local sponsoring governments offer benefits specific to zone businesses, such as waivers, credits or reductions in fees, regulatory flexibility/priority or enhanced public services.
- **Publicly owned real estate**—enterprise zone businesses have the right to lease or purchase land or buildings in the zone, owned by a state agency or municipality, and otherwise available, if promptly developed for the “authorized” use.

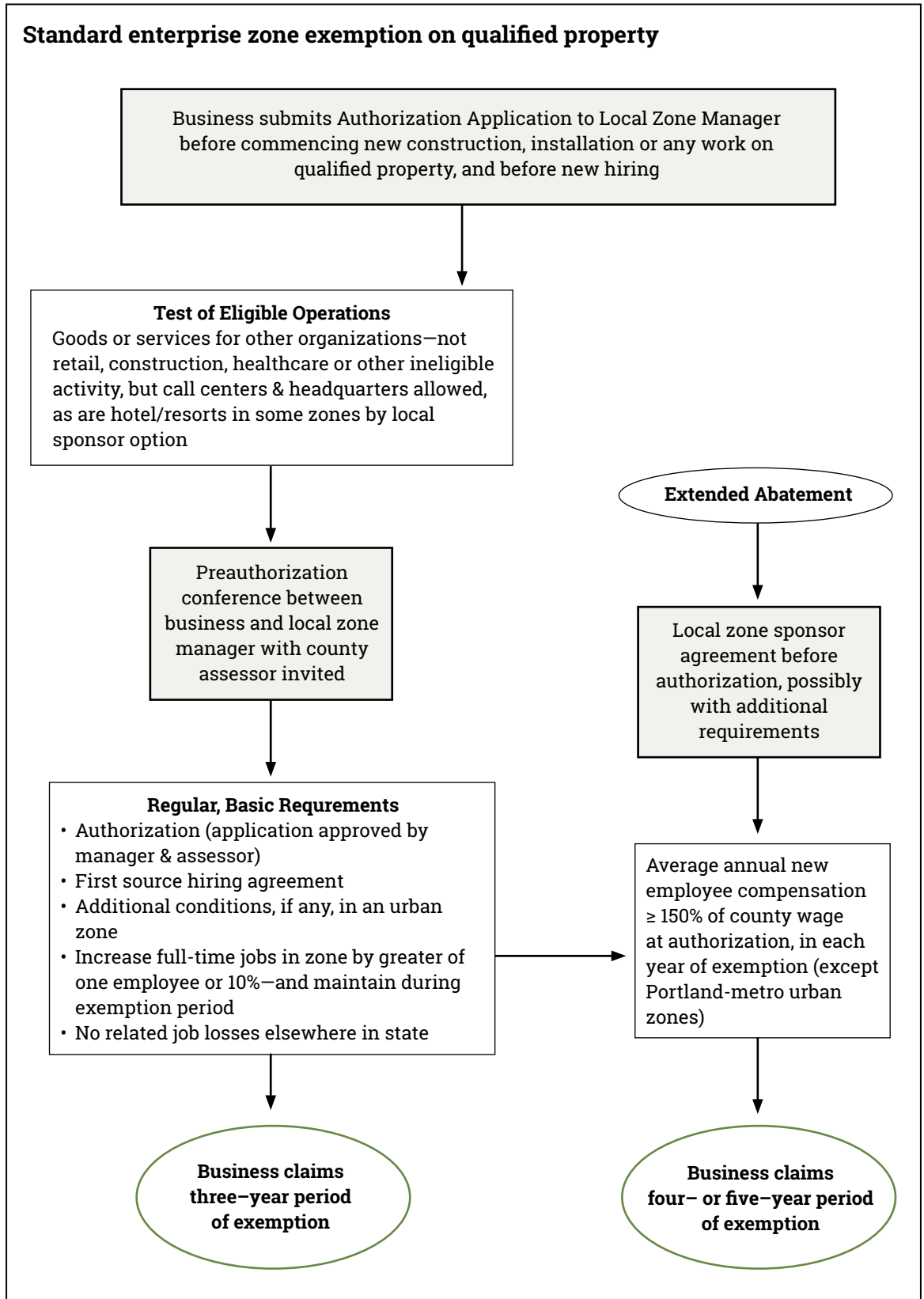


Figure 1

Local and statewide contacts

Local governments and organizations administer the standard exemption. Specific information on reaching local entities, as well as state sources of help in using an enterprise zone can be found below and on the [Business Oregon web site](#).

Local zone managers

Appointed by the sponsor of the enterprise zone, the local zone manager is a business' principal resource in seeking to invest in the zone. The zone manager assists with issues of the zone boundary, business eligibility, connecting to first-source contact agency, special zone sponsor approvals, employment and other requirements, as well as efforts to promote the enterprise zone and co-authorizing businesses.

County assessors

Usually elected, the assessor oversees property valuation for the imposition of annual *ad valorem* taxes, often serving as the county's tax collector, too. For the standard exemption, the county assessor's office performs critical duties, such as co-authorizing businesses; qualifying businesses based on filed exemption claims and specific property criteria, and disqualification in the event of noncompliance.

Contact agencies—first-source agreements

For the standard exemption (and certain other economic development programs) a business needs to enter into a first source hiring agreement, which provides only that the business notify about job openings and consider qualified referrals. This agreement with local publicly-funded job training providers is executed and managed through the "contact agency," which is the local [Worksource Oregon Center](#) of the state Employment Department.

Business Oregon

The agency's regional [Business Development Officers](#) are a critical source of general assistance. The program contact is the agency's Business Incentives Coordinator at 503-986-0140.

Oregon Department of Revenue

Program representation is with the Property Tax Division's [Support, Assistance & Oversight Section](#).

Oregon Tax Court

Judicial appeals regarding enterprise zone tax matters go to the [Oregon Tax Court](#), consisting of a Magistrate and a Regular Division, over which presides the Tax Court Judge.

Timing, process and forms

The forms and steps for an enterprise zone exemption relate to legal provisions and normal procedures of property assessment, which is done on the calendar year; whereas, the corresponding "tax year" runs from July 1 to June 30. (See [Figure 2](#) and [Figure 3](#))

- **Application** for authorization is filled out and submitted to the local zone manager **before** hiring or any project investment/site work begins—including land development or preparations leading directly to construction, as well as efforts to install machinery

& equipment. In this way, correct knowledge of the enterprise zone can have influenced the decision to invest. The zone sponsor may impose an authorization fee up to \$200 or 0.1% of the investment cost. A renewal statement is submitted by April 1 after every two years, in order to keep an unused authorization active, if necessary.

- **First source hiring agreement** is entered into prior to new hiring (but not necessarily until after authorization) and must cover the entire exemption period.
- **Construction-in-Process (CiP)** is an up to two-year exemption on non-utility property that is neither in use or occupancy nor yet placed in service. The county assessor must receive a filing absolutely no later than April 1 of each year. There are two options and forms:
 1. The enterprise zone version of CiP will cover the same property that qualifies for the standard exemption, and that has not been exempt under regular CiP, provided that the business is actually authorized and is not operated as a hotel, motel or destination resort.
 2. Regular CiP is otherwise available statewide, but generally useful only for improvements and other real property used in manufacturing. (See Department of Revenue form #150-310-020—Application for Cancellation of Assessment on Commercial Buildings under Construction)
- **Exemption Claim** must be filed with the county assessor—and copied to the local zone manager—after January 1 but on or before April 1, to start the exemption and then following every year:
 - The first filing includes the **Property Schedule** listing in detail all of the qualified property, on which tax exemption is sought:
 - This is property that during the immediately prior year was placed in service—it was in use or occupancy or otherwise physically ready for specifically intended commercial operations—for the very first time inside the enterprise zone.
 - If filed late after April 1 but on or before June 1, a program filing fee equal to the greater of \$200, or 0.1% of real market value is charged (same fee if the authorization had become inactive).
 - This filing may be made a year later, between January 1 and April 1, but the first year of the exemption is thus forfeited.
 - The claim form is then filed, at least by itself, for the next three to five years to maintain the exemption. (The late filing fee escalates the later the filing is made until the very latest date allowed—August 31.)

Construction prior to eligible business

A special law allows re/development of real estate to proceed (e.g., on speculation) or to have already occurred (after the zone was created), and for an eligible business to still receive enterprise zone benefits on the newly constructed or improved building. After the business—which must be unrelated to the current owner—first leases or buys all or part of the building or structure, it applies for authorization. The executed lease or purchase document is attached to the application, which needs to be approved in this case before any use or occupancy of the building/space.

Relationship of authorization to qualified property

- Project/property information entered on an authorization application, including estimated costs and dates, are not binding and may encompass very large, complex or extended projects.

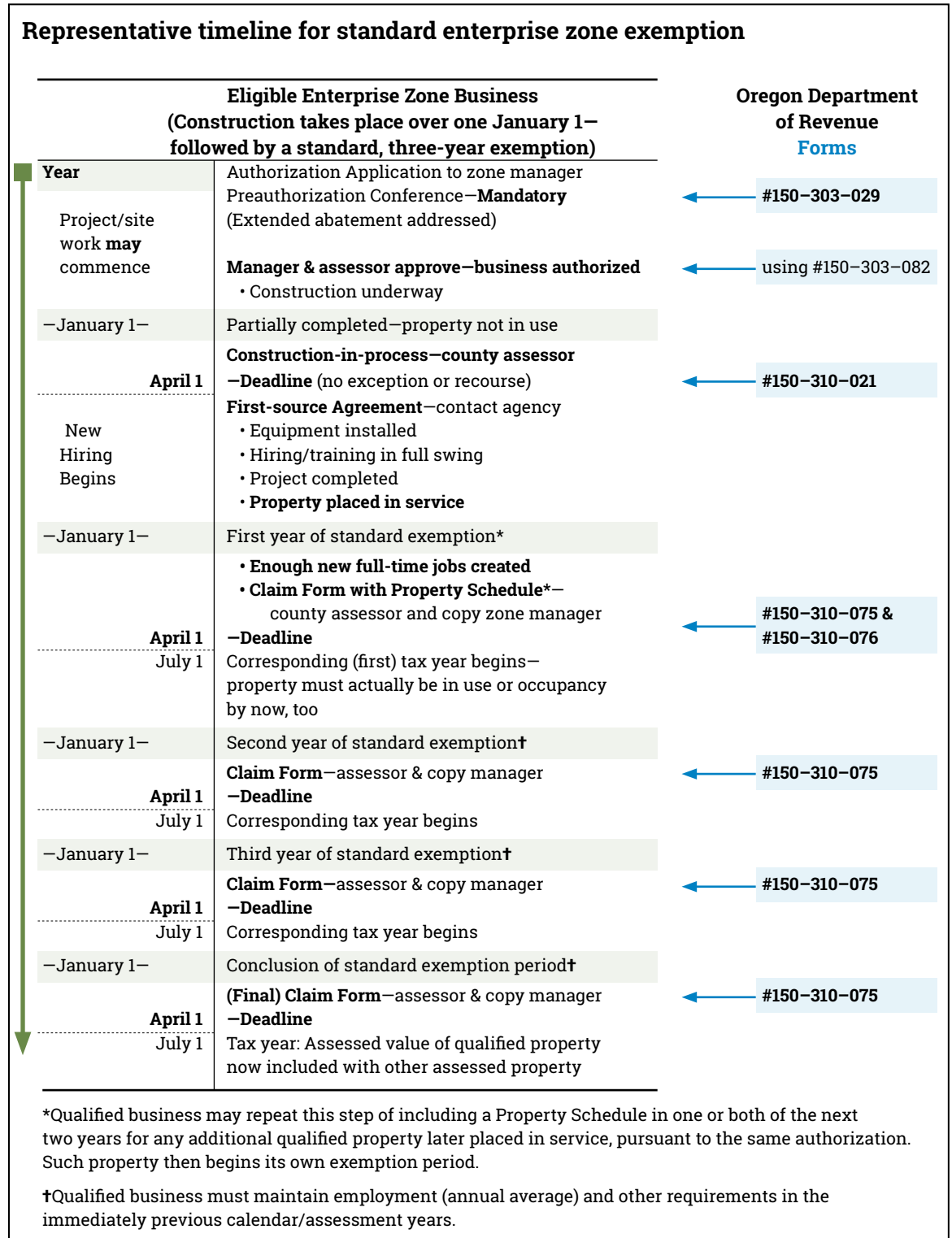


Figure 2

- A single authorization for a given location can allow for up to three separate exemptions beginning in as many as three successive years, so that one or both of the next two filings after the initial-first one may include another Property Schedule for additional property.
- Nevertheless, to qualify, the following must be indicated or represented in the authorization application:
 - the general location of the property,
 - any major structure and
 - the property’s basic type, namely: (i) new construction; (ii) additions or modifications to an existing building/structure; (iii) real property machinery & equipment; (iv) personal property; or (v) [see footnote 1](#).
- Until December 31, preceding the initial first exemption year, information or descriptions in the application may be amended in writing to the local zone manager and county assessor, either to address critical representations above or to advise generally about changes in plans.

| Steps by authorized business at start of assessment year | | |
|---|--|--|
| Notes | Status of Qualified Property in the enterprise zone on January 1 | What Business then needs to do |
| | A. Already receiving exemption in current tax year (July 1–June 30) | File Exemption Claim form with county assessor and copy local zone manager on or before April 1 |
| | B. New property placed in service during immediately previous calendar year | File Claim form—plus a Property Schedule—with county assessor and copy local zone manager on or before April 1 |
| | C. Property not in service (i.e., not commercially operational as specifically intended) but in process of construction, installation, ... | File for Construction-in-Process (CiP) with county assessor on or before April 1 |
| Authorization approved two to three years before | D. No property has yet been placed in service, but construction or other work has begun | 'C' above, and submit a letter of continuing interest to the local zone manager and county assessor on or before April 1 |
| | Property is neither in service nor under construction, etc. | May submit letter to renew authorization, or simply reapply before any work commences |

Notes

- A. Even if exemption ends June 30 (i.e., the last time). Late filing allowed until August 31, but with escalating late filing fee.
- B. May be done with 'A' for separate exemption(s) on additional property that is finished in first or second year after the initial group of property, under the same authorization application, using one claim form. Late filing allowed (with fee) only until June 1 (except by the next April 1 with loss of exemption’s first year).
- C. Either special enterprise zone provision (ORS 285C.170) or regular statewide provisions (ORS 307.330). No allowance for late filing. Possible with 'A' or 'B' for further/subsequent property, as applicable.
- D. Such renewal is necessary every two years to keep authorization “active.” County annual wage level updated with renewal for extended abatement. (If authorization becomes “inactive,” special CiP provisions are disallowed, and filing fee required to claim exemption, at which time county wage would also be updated.)

Figure 3

- Additional authorizations, with timely application, are allowed and required in order to qualify for exemptions on property:
 - at a different location in the enterprise zone or
 - investments beyond three successive years.

Property that is exemptible

In Oregon, all non-vehicular, non-inventory **business** property is assessed for taxation. Total local levies average about 1.6 percent of assessed value.

In addition to the above points about the property's relating to the authorization application, or that it does not predate the enterprise zone and is not used in ineligible activities such as retail, three sets of issues determine what business property **qualifies** in the zone:

1. Fundamental factors

- Located inside the enterprise zone boundary.
- Constructed, added to, modified or installed in the furtherance of the production of income.
- Owned or leased by the authorized business.
- Installed/located on property that the authorized business likewise owns or leases.
- Actually in use or occupancy by July 1 of first year and not afterwards idle for more than 180 days.

2. Property needs to be new

- Contained in the Property Schedule of an Exemption Claim filed directly after the year that the property is first placed in service in the zone.
- Not used/occupied inside the enterprise zone more than one year before the first exemption year (starting January 1).
- Any machinery & equipment must be:
 - newly acquired (purchased or leased) by the authorized business or
 - otherwise, newly transferred into the zone from outside the county.
- Only the increase in assessed value attributable to additions or modifications is exempt in the case of a building or structure.¹

3. Particular characteristics of property

- Investment cost must be \$50,000 or more **in total** for all of the real property in any Property Schedule, which includes:
 - newly constructed buildings or structures,
 - new additions or modifications to an existing building/structure and
 - heavy/affixed machinery & equipment.

For any leased property

The owner/lessor needs to also sign the Property Schedule to formally acknowledge the exemption. The lease agreement must be executed before the respective first tax year, in which the property is exempt, and have a term that is at least as long as the exemption period. The lease also needs to be a net lease, inasmuch as property taxes are passed through to the qualified business/lessee.

¹ A particular statute specially provides for this treatment in the case of an existing/previously used item of real property machinery & equipment that is idle for 18 or more consecutive months and is majorly reconditioned, refurbished, retrofitted or upgraded.

- Each **item** of personal property—readily movable and not affixed to real property—must cost:
 - \$50,000 or more; or
 - \$1,000 or more if used exclusively in tangible production, or if used for electronic commerce in an **E-commerce** enterprise zone.
- Land, non-inventory supplies, rolling stock, vehicles and motorized-driven devices do **not** qualify

Business eligibility

Enterprise zone policy focuses on business operations that do not compete significantly within the local economy, and that therefore will bring new income to the community. The business also needs to be for-profit (or a People's Utility District). The fundamental function of authorization is to ascertain such eligibility up front.

Eligible business operations

Eligible businesses provide goods, products or services to other business operations, organizations or separately within the business itself. This includes not only conventional manufacturing and industrial activities, but also processing plants, distribution centers, warehouses and even operations that handle bulk clerical/back office tasks.

Regardless of being performed for other businesses, the following and similar activities are ineligible: health care, entertainment, finance, professional services, childcare, housing, property management, construction, and of course, retailing goods or services.

Eligible activities apart from ineligible ones

A business engaged in an ineligible activity, like a retail store, may nevertheless be eligible, if the business' eligible operations are separate from any ineligible activity (even if under the same roof).

Employees are counted only if they are engaged a majority of their time in eligible operations, or if they are predominantly concerned with direct administration or support for such operations. In addition, only property used solely in conjunction with eligible activities may qualify.

Affiliated business enterprises

Likewise, employees and qualified property of other corporate entities or companies with common ownership are normally ignored. Subsidiaries or other entities that have entirely the same ownership, however, may choose to be treated as one eligible business by written notice with or before the first-initial Exemption Claim.

Special exceptions

Certain provisions in the law further expand business eligibility to what would be considered "traded-sector" services:

- Electronic commerce—operations in which transactions are undertaken primarily via the Internet in a designated **E-commerce** enterprise zone (also entails a special investment tax credit against state income taxes).
- Call centers—handling retail, financial or other types of orders and inquiries including through e-mail or the Internet, provided that the customer base in the local calling area is less than 10%.

- Headquarters—administrative, design, engineering, research or other centralized facilities serving company operations over a statewide or larger region:
 - local zone manager formally attests to facility’s local significance and the broadly regional scope of its activities,
 - jobs are counted only with respect to the facility, not zone-wide and
 - completed facility must be consistent with the description in the authorization application.
- Hotel, motel and destination resorts—in some enterprise zones, depending on the election of city/county sponsor at the time of zone designation, including the associated property of ancillary operations, if used 50% or more by overnight guests.

Employment to qualify

Oregon’s enterprise zones are intended to create new jobs, for which there are two basic requirements that an authorized business must satisfy to receive the standard exemption on property. (CiP exemption is unaffected, unless the inability to hire enough people were evident during the construction period.)

Jobs that are counted

- Persons working full-time—employed more than 32 hours per week (not full-time equivalents or part-time employees).
- Permanent/year-round positions, and thus not anyone hired temporarily, seasonally or solely to construct/install property.
- Employees working mostly (anywhere) inside the enterprise zone.
- Jobs that primarily perform or support eligible operations/activities.
- Do not need to be on the business’ payroll for withholding taxes—i.e., such workers (hired individuals) might be contracted or leased by the business or compensated through a third-party payroll entity (but not the employees of a vendor or of any distinct contractor company).

Increase by first year of initial exemption (gateway requirement)

- Authorized business must increase its employment within the enterprise zone by the **greater of one person or 10%**.
- This increase is compared to the annual average employment over the 12 months before submission of the authorization application.
- Must be met after applying for authorization but not later than that first April 1 (so that if it is not true when filing the first-initial Exemption Claim, but employment has been high enough, then the filing needs to document when that was).

Maintain increased employment level

- For each assessment (calendar) year of the exemption period, the business’ annual average employment must likewise be at least 110% of (and one job more than) the pre-application annual average.
- As reported at the start of each year—and after the last year—of exemption, total firm employment may not have fallen by 85%, or by 50% over two successive Exemption Claims, relative to the highest level of total employment on any previous claim form.

- Noncompliance with one or both of the above two requirements constitutes **substantial curtailment**.

Local waiver of employment requirements

The governments that sponsor the enterprise zone may waive the required increase of employment inside the zone, as discussed above, by adopting resolution(s) that establish an alternative minimum employment level and possibly other conditions.

This must be done before authorization and satisfy either of two sets of circumstances:

1. If the total cost of investment in qualified property is \$25 million or more, the business' employment may even be permitted to decrease.
2. If all of the following are met:
 - Productivity at the facility increases by 10% within 18 months of starting exemption, according to measures described in the resolution.
 - Business dedicates an amount equal to 25% of its property tax savings to workforce training, including internal use up to \$3,500 per employee.
 - No net drop in the enterprise zone employment of the business.

Relocating into the zone

Though rarely an issue, the statutes restrict qualification in one of two ways, for the case where jobs relocate into an enterprise zone from elsewhere in Oregon. (See Figure 4)

- Beyond 30 Miles—If operations at site Y permanently close or curtail, and local employment diminishes relative to the general workforce where site Y is located, then a business (or commonly controlled firm) transferring any type of operations and jobs from site Y to site Z does not qualify.
- Within 30 Miles—If an authorized business moves eligible operations from site X to site Z, then by April 1 and on average during the first year of exemption, the number of employees within the zone, plus those at site X, need to equal or exceed 110% of the authorized annual average employment in the zone and at site X. (If employees are also transferred into the zone from site W, they too are added to both sums.)

Moving into an enterprise zone

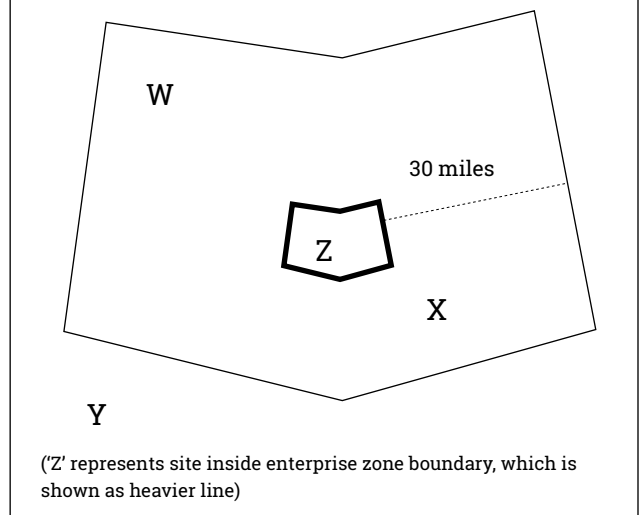


Figure 4

Other hiring obligations

First source agreement

Statutorily, there must be a first source hiring agreement that extends throughout the standard enterprise zone exemption period. As noted above, the business executes the agreement with the contact agency for local publicly funded job training providers, which should occur immediately following authorization and before filling new jobs.

The terms of the agreement do not stipulate the actual hiring of anybody. Rather, the business agrees to simply notify the contact agency of all relevant job openings in the enterprise zone and to consider resulting referrals of qualified job applicants from the training providers.

The local zone manager informs the contact agency of a newly authorized business and directs all such firms to the contact agency. By April 1 of the first year of exemption, the zone sponsor or contact agency shall inform the county assessor if an authorized business has not executed the agreement.

Special urban conditions

Something else that needs to be addressed during authorization (and might interact with the first source hiring agreement) is the imposition of additional local conditions on an authorized business, as allowed to the sponsor of an **urban** enterprise zone.

These conditions should relate to employment and must be established by policy and standards adopted by the sponsor before the application was made. In authorizing the business, the manager of an urban zone will document applicable standards and what an eligible business must commit to do.

Extended abatement

To lengthen a basic enterprise zone exemption to four or five consecutive years in total, there are two key elements, neither of which jeopardizes the exemption's first three years. Nevertheless, failure to satisfy employment or other basic requirement during the extra two years does affect qualification for the entire exemption period.

Compensation

- During all five years, average annual compensation for new employees must be at least 150% of the county average annual wage (except for Portland metro-area urban zones).
- Although a significant requirement, this annual compensation standard can be quite feasible, because:
 - Wage level is set at authorization and will not normally change.
 - “Compensation” includes not only wages and salary, but also overtime, bonuses, pensions and financial or fringe benefits, such as health insurance (excluding mandatory expenses like workers' compensation or payroll taxes).
 - Average is based only on normally counted employees, for which the job or position is newly created after authorization but before December 31 of the first year of exemption.

Written agreement

- An eligible business seeking an extended abatement must execute a written agreement with the zone sponsor.
- This agreement must be finalized before the business is approved for authorization.
- This written agreement needs to confirm the above compensation requirement, and whether the extension is for one or two extra years.

- It may also specify additional requirements that are reasonably (and jointly) requested by the local sponsoring government(s), and which could have broad reach and special consequences.
- Requisite formal approval of the written agreement by/for each cosponsor may be accomplished through any number of suitable means depending on the local government.

Local requirements on authorized business

Under a few prescribed situations, the law allows the sponsor of an enterprise zone to establish such conditions by policy, resolution or agreement, for which the sponsor should carefully consider enforcement mechanisms, consequences, etc. In all cases, these requirements need to be reasonable. They are also additional to statutory hiring or compensation levels, neither lowering nor raising the stringency of such levels, and may not explicitly compel residency-based hiring.

Disqualification

A qualified business loses its standard enterprise zone exemption (but not CiP) if not adhering to requirements during the exemption period, including retroactive payment of back taxes.

Causes and implications

- General disqualification of all property essentially relates to a business ceasing operations, closing or **substantially curtailing** its employment.
- Locally established requirements may have the same effect.
- Requirements pertaining only to an extended abatement do not affect the basic (first) three years of exemption.
- Disqualification is limited only to the affected property in the case of noncompliance specific to that property, such as ineligible usage, removal from the enterprise zone, or 180 straight days of non-use.

Penalties and provisions

- No true penalty is normally imposed—in that the back taxes on exempt property are simply collected with the next tax roll, without even any interest.
- Such treatment depends, however, on the business (or property owner/lessor) having notified the assessor and zone sponsor no later than July 1 after the year in which noncompliance occurred.
- Failure to give such timely notice—which may be accomplished as part of a properly filed Exemption Claim—is penalized by surcharging 20% on top of the back taxes due.
- Also with timely notice, only a single year's tax savings may be lost—and full disqualification avoided—for a one-time instance of **substantial curtailment** (or not satisfying a local additional requirement). By August 31, payment of an amount equal to that year's tax savings must be made directly to the zone sponsor, to be used for the good of the zone residents. If noncompliance continues into another year, or if there is another such event, then the business is disqualified, but back taxes are reduced by the prior payment.
- The exemption may continue on property moved within the enterprise zone, even if sold or leased to another eligible business, if it continues to be used for eligible activities without a net adverse impact on zone employment.

Background on the zones and other programs

The 1985 Legislative Act creating the program provided for 30 zones, each to last 10 years. Oregon's Governor designated these from 1986 to 1989. In 1993, the director of what is now Business Oregon was charged with designating enterprise zones, and seven additional zones were authorized, followed by 10 more in 1999 and 2005, and eight in 2012. These are in addition to designations based on a federal enterprise zone or on Tribal authority.

In 2015, the Legislature lifted the statewide cap on total enterprise zones for local governments and vested the power to designate with the local zone sponsor.

The **sponsor** of an enterprise zone consists of the city, port, county or Tribe, or combination of such governments that originated the designation or joined through subsequent boundary amendments. In general, the sponsor must comprise all jurisdictions in which there lies some part of the zone.

Some zones have a single sponsor, but any variety of multiple cosponsors is possible; two cities plus the county is common. Sponsors have a number of duties and opportunities, but all such sponsoring governments must act jointly in conducting zone business (possibly through an "association" of local representatives).

Though subject to local control, designation of an enterprise zone needs to still satisfy statutory requirements including a measure of local economic hardship, as well as boundary delineation and mapping, consultations with other local taxing districts, etc. Comparable criteria govern boundary changes.

Enterprise zones in Oregon come in many shapes and typically encompass all of the local land that an eligible business might use—if not the entire city. Only in metropolitan areas is a zone more likely to be somewhat limited within the sponsor jurisdiction(s).

For most zones, the maximally permissible distance between any two points is 25 lineal miles, and no more than 15 lineal miles between separate areas. For any urban zone (or rural zone in one of six more densely populated counties), 12 miles (15 miles) and 5 miles are the respective maximum distances. Twelve or fifteen square miles is the maximum size allowed.

Oregon enterprise zones are categorized **urban or rural** depending on whether they are located inside or outside the urban growth boundary (UGB) surrounding the titular city or cities at the core of a federal metropolitan statistical area or MSA, including any jointly determined, regional UGB. Reservation enterprise zones are rural zones designated by a Tribal government on any Tribal land.

Effective date of zone

The standard tax exemption is strictly prohibited for any property already assessed by the county—or, already existing or under construction, modification or installation inside the zone—before the enterprise zone's designation takes effect. The same applies to a property's location that is newly amended into an existing enterprise zone through a local boundary change. In either case, the effective date is based on when the last local government resolution was adopted.

Zone termination

Either upon request of the local zone sponsor or for other reasons, an enterprise zone is more or less permanently terminated. Otherwise, a zone terminates by law on June 30 less than 11 years after designation. The sponsor of a zone that “sunset” in this way may redesignate the zone subject to statutory requirements. All non-tribal enterprise zones terminate with the “sunset” of the program on June 30, 2025.

Ongoing exemptions are unaffected by termination of the enterprise zone. For the standard exemption, an approved authorization may remain valid for purposes of qualifying through the end of the third full year following termination. Except for programmatic sunset, applications received before termination may be approved afterwards.

Moreover, in the case of businesses actually authorized or qualified at the time of termination, they may apply for authorization for up to 10 years after the date of termination—and may then receive an exemption on further investments—provided that any new project work (construction) commences before the end of the last tax year of the business’ final exemption.

Rural Renewable Energy Development Zones (RREDZ)

This is a special designation of an entire city, county or contiguous counties. A RREDZ operates generally like an enterprise zone for purposes of (only) the standard exemption—and only on facilities related to the generation of electricity from a renewable energy resource, such as wind, solar or geothermal power, or the production, distribution or storage of biofuels. Per [RREDZ designation](#), there is a total, cumulative project value allowed for exemptions, which is set by the local sponsor at designation at as much as \$250 million.

Long-term rural facility incentives

In most rural enterprise zones—inside counties with chronically high unemployment or low income—an entire qualifying facility can be relieved of property taxes during construction and then for 7 to 15 years, subject to local agreement with the zone sponsor and to particular criteria for investment and hiring that vary by location in Oregon. [This program](#) and its criteria are distinct from the standard exemption.

Business income tax credits

Although oriented around exemptions on new taxable property, enterprise zone investments also earn credits against business or corporate excise/income taxes levied by the state of Oregon, in certain cases, through at least 2017 at the latest:

- **E-commerce**—In [15 specially designated enterprise zones](#), a business authorized and qualifying for the standard exemption and engaged in electronic commerce operations may claim an income tax credit equal to 25% (up to \$2 million) of its annual investment in **E-commerce** capital assets, with five years of deferral for each credit.

- **Long-term rural facility**—Credits may be claimed against state corporate excise taxes relating to a facility that is receiving the 7- to 15-year exemption (noted above), based on facility payroll. Generated over 5 to 15 years, these credits for the corporate owner of the facility must be approved by the Governor and claimed on related taxes only after a certain minimum amount of taxes are actually paid that year.
- **Tribal taxes**—Most any relatively new business can claim a state credit equal to the (property) taxes imposed and collected by the Tribal government in a tribal enterprise zone.

Referenced web addresses

Business Oregon

- Incentives www.oregon4biz.com/Oregon-Business/Tax-Incentives/
- Business Development Officers www.oregon4biz.com/directory.php?d=1#bdo

Department of Revenue

- Property Tax Division www.oregon.gov/DOR/programs/property/Pages/exemptions.aspx
- Tax Forms www.oregon.gov/DOR/forms/Pages/default.aspx

Employment Department

- Worksource Oregon Center www.worksourceoregon.org/

Tax Court

courts.oregon.gov/Tax

Disclaimer

In preparing this guidebook, Business Oregon made every appropriate effort to present accurate and straightforward information, in complete accordance with current Oregon Revised Statutes (ORS) and Oregon Administrative Rules (OAR). Users of this document are advised that legal requirements and provisions are subject to change, and that they might consider seeking confirmation of any crucial fact presented herein, as well as availing themselves of professional tax advisors.