House Bill 3292

Sponsored by Representative KENNEMER

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.**

Reinstates tax credit for long term care insurance premiums.

A BILL FOR AN ACT

Relating to a tax credit for long term care insurance premiums; amending section 38, chapter 913, Oregon Laws 2009.

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

SECTION 1. Section 38, chapter 913, Oregon Laws 2009, as amended by section 39, chapter 701, Oregon Laws 2015, is amended to read:

Sec. 38. A credit may not be claimed under ORS 315.610 for tax years beginning on or after January 1, 2015**, and before January 1, 2017, or on or after January 1, 2023**.

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.