

**Enrolled
House Bill 4026**

Introduced and printed pursuant to House Rule 12.00. Pre-session filed (at the request of House Interim Committee on Revenue)

CHAPTER

AN ACT

Relating to state finance; and prescribing an effective date.

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

SECTION 1. Section 2 of this 2018 Act is added to and made a part of ORS chapter 316.

SECTION 2. The Department of Revenue may not use the charitable contributions or activities of an individual or the individual's spouse, whether performed inside or outside this state, for the purposes of determining the individual's domicile or resident status under this chapter.

SECTION 3. Section 2 of this 2018 Act applies to tax years beginning on or after January 1, 2019.

SECTION 4. This 2018 Act takes effect on the 91st day after the date on which the 2018 regular session of the Seventy-ninth Legislative Assembly adjourns sine die.

Passed by House March 1, 2018

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Timothy G. Sekerak, Chief Clerk of House

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Tina Kotek, Speaker of House

Passed by Senate March 2, 2018

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Peter Courtney, President of Senate

Received by Governor:

.....M.,....., 2018

Approved:

.....M.,....., 2018

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Kate Brown, Governor

Filed in Office of Secretary of State:

.....M.,....., 2018

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Dennis Richardson, Secretary of State