

SB 213 -2

Section	Statute	Description
1	178.300	Oregon 529 College Saving Network
2-12	CH. 238A	PERS pension plans
13	305.230	Rules for S-corp representation before magistrate or DOR: as defined in IRC 1361
14	305.494	Rules for S-corp representation before the Oregon Tax Court: as defined in IRC 1361
15	305.690	Charitable Checkoff Program: qualified entities as per IRC
16	305.842	Property Tax Connections: <ul style="list-style-type: none"> Charitable definitions: Literary, Charitable & Scientific Orgs (307.130) Senior service centers (307.147) Property tax work-off program (310.800) Conservation easement special assessment: qualification for a conservation easement as per IRC 170 (308A.450) Measure 5 definition of terms: definition of expense deduction for maintenance/repairs, the as excluded from “capital construction” (310.140) Senior/Disabled property tax deferral program: Definition of “adjusted gross income”
17	314.011	Income tax generally: general IRC reference <ul style="list-style-type: none"> Eliminates tie to federal taxable income applicability of corresponding federal tax year of the taxpayer (eliminates rolling connect to federal taxable income)
18	314.306	Income from discharge of indebtedness: bankruptcy, insolvency
19	315.004	Income and Excise tax credits: general IRC reference
20	316.012	Personal Income Tax: general IRC reference <ul style="list-style-type: none"> Eliminates tie to federal taxable income applicability of corresponding federal tax year of the taxpayer (eliminates rolling connect to federal taxable income)
21	316.013	Reference to taxpayer’s federal AGI changed from rolling connect to point in time connection of 12/31/2018
22	316.147	Costs in Lieu of Nursing Home Care credit (expired)
23	316.157	Certain Retirement Income credit
24	317.010	Corporate Excise Tax: general IRC reference <ul style="list-style-type: none"> Eliminates tie to federal taxable income applicability of corresponding federal tax year of the taxpayer (eliminates rolling connect to federal taxable income)
25	317.018	Eliminates corporate excise tax rolling connection to taxable income, replaces with connection to 12/31/2018
26	317.097	Affordable housing credit: definition of 501(c)
27	458.670	Individual Development Accounts: definition of 501(c)
28	657.010	Unemployment Insurance: general IRC reference
29		Applicability is same as federal waives penalty/interest if deficiency is due to reconnect refund paid with out interest if due to reconnect requires amended return where required by reconnect
30		Effective 91st day adjournment sine die