

Senate Bill 268

Sponsored by Senator OLSEN (Presession filed.)

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**.

Creates personal income tax subtraction for adopting dogs and cats from animal rescue entities.
Applies to tax years beginning on or after January 1, 2019, and before January 1, 2025.
Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

1
2 Relating to an income tax subtraction for animal adoption; and prescribing an effective date.

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

4 **SECTION 1. Section 2 of this 2019 Act is added to and made a part of ORS chapter 316.**

5 **SECTION 2. (1) As used in this section:**

6 (a) **“Qualified adoption expenses” means the costs of adoption fees, vaccinations,**
7 **veterinary screening, spaying or neutering, microchip implantation, and collaring or other**
8 **identification, when paid in connection with a qualified animal adoption.**

9 (b) **“Qualified animal adoption” means the adoption, purchase or other transfer of one**
10 **dog or one cat from an animal rescue entity as defined in ORS 609.415.**

11 (2) **In computing Oregon taxable income for the purposes of this chapter, there shall be**
12 **subtracted from federal taxable income the qualified adoption expenses paid by the taxpayer**
13 **for a maximum of one qualified animal adoption per tax year. Spouses filing jointly may claim**
14 **the credit allowed in this section for the expenses paid for a maximum of two qualified ani-**
15 **mal adoptions per tax year.**

16 (3) **The subtraction under this section may not exceed the lesser of:**

17 (a) **The tax liability of the taxpayer for the tax year; or**

18 (b) **\$400 on a joint return, or \$200 on any other type of return.**

19 **SECTION 3. Section 2 of this 2019 Act applies to tax years beginning on or after January**
20 **1, 2019, and before January 1, 2025.**

21 **SECTION 4. This 2019 Act takes effect on the 91st day after the date on which the 2019**
22 **regular session of the Eightieth Legislative Assembly adjourns sine die.**

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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.