

# House Bill 2440

Sponsored by Representative NATHANSON (Pre-session 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**.

Extends sunset for tax credit for working family dependent care.

## A BILL FOR AN ACT

1  
2 Relating to tax credits for working family dependent care; amending section 5, chapter 701, Oregon  
3 Laws 2015.

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

5 **SECTION 1.** Section 5, chapter 701, Oregon Laws 2015, is amended to read:

6 **Sec. 5.** [*Section 3 of this 2015 Act*] **ORS 315.264** applies to tax years beginning on or after Jan-  
7 uary 1, 2016, and before January 1, [2022] **2028**.

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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.