

Senate Bill 413

Sponsored by Senator GORSEK (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**.

Provides that, for purposes of determining salary of certain member of Public Employees Retirement System, housing allowance paid to prison chaplain shall be treated as includable in member's taxable income under Oregon law.

A BILL FOR AN ACT

1
2 Relating to salary under Public Employees Retirement System.

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

4 **SECTION 1. Section 2 of this 2021 Act is added to and made a part of ORS chapter 238A.**

5 **SECTION 2. For purposes of determining the salary, as defined in ORS 238A.005 (17), of**
6 **an active member of the Public Employees Retirement System, a housing allowance paid to**
7 **a member in return for services as a prison chaplain shall be treated as if it were includable**
8 **in the member's taxable income under Oregon law.**

9 **SECTION 3. (1) Except as provided in subsection (2) of this section, section 2 of this 2021**
10 **Act applies to housing allowances paid before, on and after the effective date of this 2021 Act.**

11 **(2) Section 2 of this 2021 Act applies only to members whose effective date of retirement**
12 **is on or after the effective date of this 2021 Act.**

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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.