

**A-Engrossed**  
**Senate Bill 129**

Ordered by the Senate March 6  
Including Senate Amendments dated March 6

Printed pursuant to Senate Interim Rule 213.28 by order of the President of the Senate in conformance with pre-session filing rules, indicating neither advocacy nor opposition on the part of the President (at the request of Senate Interim Committee on Finance and Revenue)

**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.

*[Extends]* **Advances** sunset for **tax** credit for certified Opportunity Grant contributions. **Applies to tax years beginning on or after January 1, 2018, and before January 1, 2023. Allows exception for taxpayer to claim credit for tax year beginning in 2023 calendar year, with certification issued at auction held on or after January 1, 2023, and before March 1, 2023.**

**Takes effect on 91st day following adjournment sine die.**

**A BILL FOR AN ACT**

1  
2 Relating to a tax credit for certified Opportunity Grant contributions; amending section 6, chapter  
3 108, Oregon Laws 2018; and prescribing an effective date.

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

5 **SECTION 1.** Section 6, chapter 108, Oregon Laws 2018, is amended to read:

6 **Sec. 6.** *[Sections 2, 3 and 5 of this 2018 Act]* **(1) Except as provided in subsection (2) of this**  
7 **section, ORS 315.643, 315.646 and 348.267** apply to tax years beginning on or after January 1, 2018,  
8 and before January 1, *[2024]* **2023.**

9 **(2) A taxpayer may claim a credit under ORS 315.643 for a tax year beginning in the 2023**  
10 **calendar year, if the taxpayer has received certification issued for the credit at an auction**  
11 **conducted on or after January 1, 2023, and before March 1, 2023.**

12 **SECTION 2.** This 2023 Act takes effect on the 91st day after the date on which the 2023  
13 regular session of the Eighty-second 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.