

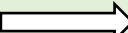
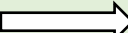



Bill Number	Changes to Oregon's EITC
HB 2091	<ul style="list-style-type: none"> • 6-year extension of credit sunset
HB 2958	<ul style="list-style-type: none"> • 6-year extension of credit sunset • Increase OR EITC percentages of federal EITC (beginning tax year 2026) <ul style="list-style-type: none"> ○ Standard: 9%  20% ○ Dep < 3: 12%  25% • Quarterly EITC payments required if such payments will not affect eligibility for federal public assistance • Expands qualification of OR EITC to otherwise eligible taxpayers ≥ 18 years of age not meeting specified federal EITC requirements <ul style="list-style-type: none"> ○ Federal requirements made not applicable to Oregon: <ul style="list-style-type: none"> ▪ Childless taxpayer aged 25 – 64 ▪ Childless taxpayer resides in U.S. more than half the year ▪ Not being a dependent or qualifying child of another taxpayer ▪ Disallow EITC if claiming foreign earned income exclusion ▪ Require identification number(s) on tax return
HB 3120	<ul style="list-style-type: none"> • 6-year extension of credit sunset • Increase OR EITC percentages of federal EITC (beginning tax year 2026) <ul style="list-style-type: none"> ○ Standard: 9%  12% ○ 3 ≤ Dep < 6: 9%  15% ○ Dep < 3: 12%  18%