

Section Contents, HB 2092 -6

Section	Statute	Description
1	178.300	Oregon 529 College Saving Network
2	178.375	Oregon 529 ABLE Account
3-15	CH. 238A	Oregon Public Service Retirement Plan
16	305.239	Rules for S-corp representation before magistrate or DOR: as defined in IRC 1361
17	305.494	Rules for S-corp representation before the Oregon Tax Court: as defined in IRC 1361
18	305.690	Charitable Checkoff Program: qualified entities as per IRC
19	305.842	Property Tax Connections: <ul style="list-style-type: none"> • Charitable definitions: Literary, Charitable & Scientific Orgs (307.130) Senior service centers (307.147) Property tax work-off program (310.800) • Conservation easement special assessment: qualification for a conservation easement as per IRC 170 (308A.450) • Measure 5 definition of terms: definition of expense deduction for maintenance/repairs, the as excluded from “capital construction” (310.140) • Senior/Disabled property tax deferral program: Definition of “adjusted gross income” (311.666)
20	314.011	Income tax generally: general IRC reference, suspends rolling reconnect for TY 2025
21	314.306	Income from discharge of indebtedness: bankruptcy, insolvency
22	315.004	Income and Excise tax credits: general IRC reference
23	316.012	Personal Income Tax: general IRC reference, suspends rolling reconnect for TY 2025
24	316.013	Reference to adjusted gross income, replace rolling connection with static for TY 2025
24 25	316.147	Costs in Lieu of Nursing Home Care credit (expired)
25 26	316.157	Certain Retirement Income credit
26 27	317.010	Corporate Excise Tax: general IRC reference, suspends rolling reconnect for TY 2025
28	317.018	Legislative intent corp. excise tax, replace rolling connection with static for TY 2025
27 29	317.097	Affordable housing lender credit: definition of 501(c)
28 30	317A.100	Corporate Activity Tax: Definitions
29 31	458.670	Individual Development Accounts: definition of 501(c)(3)
30 32	657.010	Unemployment Insurance: general IRC reference
31 33	657B.010	Family and Medical Leave Insurance: Self-employment income definition
34	314.011	Restores rolling reconnect effective for tax years 2026 and later
35	316.012	
36	316.013	
37	317.010	
38	317.018	
32 39	Applicability sections 1-33	Taxable income static connection made applicable for TY 2025 Definitions connection (not taxable income) static connection applicable TY 2025 and later Applicability is same as federal waives penalty/interest if deficiency is due to reconnect refund paid without interest if due to reconnect requires amended return where required by reconnect
40	Applicability sections 34-38	Restores rolling reconnect to federal taxable income for TYs 2026 and later
33 41		Takes effect on the 91st day after adjournment sine die.