

House Bill 2097

Introduced and printed pursuant to House Rule 12.00. Pre-session filed (at the request of House Interim Committee on Revenue for Representative Nancy Nathanson)

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**. The statement includes a measure digest written in compliance with applicable readability standards.

Digest: The Act extends the sunset for the tax credit for crop donation. (Flesch Readability Score: 74.8).

Extends the sunset for the income and corporate excise tax credit for crop donation.

A BILL FOR AN ACT

Relating to tax credits for crop donation; amending section 5, chapter 913, Oregon Laws 2009.

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

SECTION 1. Section 5, chapter 913, Oregon Laws 2009, as amended by section 1, chapter 115, Oregon Laws 2014, and section 38, chapter 579, Oregon Laws 2019, is amended to read:

Sec. 5. Except as provided in ORS 315.156 (4), a credit may not be claimed under ORS 315.156 for tax years beginning on or after January 1, 2012, and before January 1, 2014, or on or after January 1, [2026] **2032**.

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.