83rd OREGON LEGISLATIVE ASSEMBLY--2025 Regular Session

## HOUSE AMENDMENTS TO A-ENGROSSED HOUSE BILL 2735

By COMMITTEE ON REVENUE

May 29

1 On page 1 of the printed A-engrossed bill, line 2, after "315.271" insert "and section 9, chapter 2 765, Oregon Laws 2007".

3 In line 10, after the period delete the rest of the line and delete line 11.

4 On page 2, after line 6, insert:

5 "SECTION 3. Section 9, chapter 765, Oregon Laws 2007, as amended by section 7, chapter 701,

6 Oregon Laws 2015, section 7, chapter 525, Oregon Laws 2021, and section 16, chapter 490, Oregon 7 Laws 2023, is amended to read:

"Sec. 9. (1) A credit may not be claimed under ORS 315.271 and 458.690 for tax years beginning
on or after January 1, 2030.

"(2) For a taxpayer to qualify for a credit under ORS 315.271, donations to a fiduciary
 organization must be made prior to April 15, 2030.

"[(2)] (3) The amendments to ORS 315.271 by section 6, chapter 525, Oregon Laws 2021, apply to tax years beginning on or after January 1, 2022, and before January 1, 2030.".

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