

# House Bill 3427

Sponsored by Representative BOICE

## 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 exempts income of a taxpayer with three or more children from tax. (Flesch Readability Score: 77.8).

Creates an Oregon personal income tax subtraction for income of a taxpayer with three or more dependent children under the age of 18.

Applies to tax years beginning on or after January 1, 2026, and before January 1, 2032.

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

## A BILL FOR AN ACT

1  
2 Relating to an income tax subtraction for a taxpayer having three or more children; and prescribing  
3 an effective date.

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

5 **SECTION 1. Section 2 of this 2025 Act is added to and made a part of ORS chapter 316.**

6 **SECTION 2. There shall be subtracted from federal taxable income any amount of income  
7 that is properly reported on the taxpayer's federal income tax return, if the return:**

8 (1) Is filed as a joint return, or filed by a surviving spouse; and

9 (2) Lists at least three dependents who in relation to the taxpayer are qualifying children,  
10 as defined in section 152(c)(1) of the Internal Revenue Code, and who at the close of the tax  
11 year are under the age of 18.

12 **SECTION 3. Section 2 of this 2025 Act applies to tax years beginning on or after January  
13 1, 2026, and before January 1, 2032.**

14 **SECTION 4. This 2025 Act takes effect on the 91st day after the date on which the 2025  
15 regular session of the Eighty-third 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.