

Senate Bill 108

Printed pursuant to Senate Interim Rule 213.28 by order of the President of the Senate in conformance with pre-session filing rules, indicating neither advocacy nor opposition on the part of the President (at the request of Senate Interim Committee on Finance and Revenue)

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

1
2 Relating to tax credits for crop donation; amending section 5, chapter 913, Oregon Laws 2009.

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

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

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

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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.