

# A-Engrossed Senate Bill 757

Ordered by the Senate April 7  
Including Senate Amendments dated April 7

Sponsored by Senator GORSEK (Presession filed.)

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

**Digest: The Act says that, when PERS looks at the salary of a chaplain at OHSU under OPSRP, money for housing is part of taxable income. (Flesch Readability Score: 63.0).**

*[Digest: The Act tells PERB to look at the treatment of the salary of chaplains and make a report. (Flesch Readability Score: 75.7).]*

*[Requires the Public Employees Retirement Board to study the treatment of the salary of chaplains under the Public Employees Retirement System. Directs the board to submit findings to the interim committees of the Legislative Assembly related to general government not later than September 15, 2026.]*

*[Sunsets on January 2, 2027.]*

**Provides that, in determining the salary of a chaplain at the Oregon Health and Science University for purposes of the Oregon Public Service Retirement Plan, a housing allowance shall be treated as if it were includable in the chaplain's taxable income.**

## A BILL FOR AN ACT

Relating to the salary of chaplains under the Public Employees Retirement System; creating new provisions; and amending ORS 238A.134.

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

**SECTION 1.** ORS 238A.134 is amended to read:

238A.134. For purposes of determining the salary, as defined in ORS 238A.005 (17), of an active member of the Public Employees Retirement System, a housing allowance paid to a member in return for services as a prison chaplain **or a chaplain at the Oregon Health and Science University** shall be treated as if it were includable in the member's taxable income under Oregon law.

**SECTION 2.** ORS 238A.134, as amended by section 8, chapter 101, Oregon Laws 2024, is amended to read:

238A.134. For purposes of determining the salary, as defined in ORS 238A.005 (18), of an active member of the Public Employees Retirement System, a housing allowance paid to a member in return for services as a prison chaplain **or a chaplain at the Oregon Health and Science University** shall be treated as if it were includable in the member's taxable income under Oregon law.

**SECTION 3.** (1) **Except as provided in subsection (2) of this section, the amendments to ORS 238A.134 by sections 1 and 2 of this 2025 Act apply to housing allowances paid before, on or after the effective date of this 2025 Act.**

(2) **The amendments to ORS 238A.134 by sections 1 and 2 of this 2025 Act apply only to members whose effective date of retirement is on or after the effective date of this 2025 Act.**

**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.