

SB 106-3  
(LC 2176)  
5/7/25 (CMT/ps)

Requested by SENATE COMMITTEE ON FINANCE AND REVENUE

**PROPOSED AMENDMENTS TO  
SENATE BILL 106**

1 Delete lines 5 through 12 of the printed bill and insert:

2 **“SECTION 1. (1) A county may not impose, by charter provision or**  
3 **by ordinance, a tax on income or measured by income, the proceeds**  
4 **of which are to be used for the purpose of providing preschool or early**  
5 **childhood learning services that are not in alignment, as determined**  
6 **by the Department of Early Learning and Care, with the standards and**  
7 **criteria required of state preschool or early learning programs.**

8 **“(2) Subsection (1) of this section:**

9 **“(a) Applies to taxes imposed in tax years beginning on or after**  
10 **January 1, 2025; and**

11 **“(b) Does not apply to a county that, as of January 1, 2025, had a**  
12 **population of less than 700,000.**

13 **“SECTION 2. (1) Not later than November 1, 2025, the Governor and**  
14 **the Board of County Commissioners of Multnomah County shall seek**  
15 **to enter into an intergovernmental agreement to establish the terms**  
16 **by which provision of county-funded preschool programs to**  
17 **Multnomah County residents using county income tax proceeds shall**  
18 **be phased out not later than June 30, 2027.**

19 **“(2) An agreement under this section shall address providing access**  
20 **to publicly funded preschool programs for all children who:**

21 **“(a) Are at least three years of age as of September 1, 2025, but not**

1 older than five years of age as of September 1, 2027; and

2 “(b) Have parents or legal guardians who reside in Multnomah  
3 County.

4 “(3) An agreement under this section shall set forth standards and  
5 requirements for the preschool programs described in subsection (2)  
6 of this section.

7 “SECTION 3. This 2025 Act takes effect on the 91st day after the  
8 date on which the 2025 regular session of the Eighty-third Legislative  
9 Assembly adjourns sine die.”.

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