

HB 4084-A8
(LC 109)
2/17/26 (CMT/ps)

Requested by Representative RESCHKE

**PROPOSED AMENDMENTS TO
A-ENGROSSED HOUSE BILL 4084**

1 On page 14 of the printed A-engrossed bill, after line 18, insert:

2 **“SECTION 18. Section 19 of this 2026 Act is added to and made a**
3 **part of ORS chapter 316.**

4 **“SECTION 19. There shall be subtracted from federal taxable in-**
5 **come any amount otherwise included in taxable income under this**
6 **chapter, but for which a deduction is allowed, under any provision of**
7 **Public Law 119-21, on the taxpayer’s federal income tax return.**

8 **“SECTION 20. Section 21 of this 2026 Act is added to and made a**
9 **part of ORS chapter 317.**

10 **“SECTION 21. There shall be subtracted from federal taxable in-**
11 **come any amount otherwise included in taxable income under this**
12 **chapter, but for which a deduction is allowed, under any provision of**
13 **Public Law 119-21, on the taxpayer’s federal income tax return.**

14 **“SECTION 22. Sections 19 and 21 of this 2026 Act apply:**

15 **“(1) Notwithstanding ORS 315.037, to all tax years beginning on or**
16 **after January 1, 2025; and**

17 **“(2) To amounts for which a subtraction is not otherwise allowed**
18 **under ORS chapter 316 or 317.”.**

19 In line 19, delete “18” and insert “23”.
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