

# House Bill 2363

Ordered printed by the Speaker pursuant to House Rule 12.00A (5). Pre-session filed (at the request of House Interim Committee on Judiciary for Oregon State Bar Adoption Subcommittee of Family Law Section)

## 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**.

Reinstates income tax credit for qualified adoption expenses for tax years beginning on or after January 1, 2007.

Takes effect on 91st day following adjournment sine die.

## A BILL FOR AN ACT

1  
2 Relating to tax credits for adoption expenses; amending section 3, chapter 1088, Oregon Laws 1999;  
3 and prescribing an effective date.

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

5 **SECTION 1.** Section 3, chapter 1088, Oregon Laws 1999, is amended to read:

6 **Sec. 3.** [*Section 2 of this 1999 Act*] **ORS 315.274** applies to tax years beginning on or after Jan-  
7 uary 1, 2000, and before January 1, 2006, **and to tax years beginning on or after January 1,**  
8 **2007.**

9 **SECTION 2.** **This 2007 Act takes effect on the 91st day after the date on which the reg-**  
10 **ular session of the Seventy-fourth 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.