

House Bill 3531

Sponsored by Representative LIM; Representatives KRUMMEL, THATCHER

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**.

Prohibits counties from imposing surcharge on Oregon income tax. Applies to county ordinances or resolutions or other laws enacted on or after January 1, 2007.

A BILL FOR AN ACT

1
2 Relating to local government income taxation.

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

4 **SECTION 1. (1) A county may not impose a tax upon or measured by Oregon taxable in-**
5 **come.**

6 **(2) As used in this section, "Oregon taxable income" means taxable income, as defined**
7 **in section 63(a) or (b) of the Internal Revenue Code, with such additions, subtractions and**
8 **adjustments as are prescribed by the laws of the State of Oregon.**

9 **SECTION 2. Section 1 of this 2007 Act applies to all county ordinances or resolutions or**
10 **other laws enacted on or after January 1, 2007.**

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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.