

# Senate Bill 1034

Sponsored by Senator ATKINSON; Senators BOQUIST, FERRIOLI, GIROD, KRUSE, MORSE, TELFER, WHITSETT, WINTERS (Pre-session 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 **as introduced**.

Exempts first \$2,400 in unemployment compensation from Oregon personal income tax for tax years beginning on or after January 1, 2009, and before January 1, 2010. Removes exception to connection to federal law for purposes of tax treatment of unemployment compensation benefits.

Takes effect on 91st day following adjournment sine die.

## A BILL FOR AN ACT

1  
2 Relating to subtraction for unemployment compensation benefits; repealing section 5, chapter 746,  
3 Oregon Laws 2009, and sections 42 and 43, chapter 909, Oregon Laws 2009; and prescribing an  
4 effective date.

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

6 **SECTION 1. Section 5, chapter 746, Oregon Laws 2009, and sections 42 and 43, chapter**  
7 **909, Oregon Laws 2009, are repealed.**

8 **SECTION 2. This 2010 Act takes effect on the 91st day after the date on which the special**  
9 **session of the Seventy-fifth 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.