

## House Bills Affecting Capital Gains Taxation

(HBs 2562, 2730, 3282, 3283, 3296 and 3420)

Bill Number	Capital Gains Policy	Applicability
2562	PIT/Corp subtraction (currently blank) for net capital gains invested in certain businesses	Tax Year 2011+
2730	PIT/Corp subtraction of up to \$1 million for net capital gains invested in certain businesses	Tax Year 2011+
3282	A PIT/Corp deferral of long-term capital gains if reinvested in an Oregon investment	Tax Year 2011+
3283	Reduces the PIT/Corp capital gains tax rate to five percent if an equal amount is invested in an Oregon investment	Tax Year 2011+
3296	50% PIT/Corp subtraction of capital gain from the sale of a qualified business	Tax Year 2012+
3420	Reduces the capital gains tax rate if an equal amount is invested as seed capital in an emerging growth business	Tax Year 2011 to 2014

## House Bills Affecting Capital Gains Taxation

(HBs 2562, 2730, 3282, 3283, 3296 and 3420)

Bill Number	Capital Gains Policy	Applicability
2562	PIT/Corp subtraction (currently blank) for net capital gains invested in certain businesses	Tax Year 2011+
2730	PIT/Corp subtraction of up to \$1 million for net capital gains invested in certain businesses	Tax Year 2011+
3282	A PIT/Corp deferral of long-term capital gains if reinvested in an Oregon investment	Tax Year 2011+
3283	Reduces the PIT/Corp capital gains tax rate to five percent if an equal amount is invested in an Oregon investment	Tax Year 2011+
3296	50% PIT/Corp subtraction of capital gain from the sale of a qualified business	Tax Year 2012+
3420	Reduces the capital gains tax rate if an equal amount is invested as seed capital in an emerging growth business	Tax Year 2011 to 2014

## House Bills Affecting Capital Gains Taxation

(HBs 2562, 2730, 3282, 3283, 3296 and 3420)

Bill Number	Capital Gains Policy	Applicability
2562	PIT/Corp subtraction (currently blank) for net capital gains invested in certain businesses	Tax Year 2011+
2730	PIT/Corp subtraction of up to \$1 million for net capital gains invested in certain businesses	Tax Year 2011+
3282	A PIT/Corp deferral of long-term capital gains if reinvested in an Oregon investment	Tax Year 2011+
3283	Reduces the PIT/Corp capital gains tax rate to five percent if an equal amount is invested in an Oregon investment	Tax Year 2011+
3296	50% PIT/Corp subtraction of capital gain from the sale of a qualified business	Tax Year 2012+
3420	Reduces the capital gains tax rate if an equal amount is invested as seed capital in an emerging growth business	Tax Year 2011 to 2014

## House Bills Affecting Capital Gains Taxation

(HBs 2562, 2730, 3282, 3283, 3296 and 3420)

Bill Number	Capital Gains Policy	Applicability
2562	PIT/Corp subtraction (currently blank) for net capital gains invested in certain businesses	Tax Year 2011+
2730	PIT/Corp subtraction of up to \$1 million for net capital gains invested in certain businesses	Tax Year 2011+
3282	A PIT/Corp deferral of long-term capital gains if reinvested in an Oregon investment	Tax Year 2011+
3283	Reduces the PIT/Corp capital gains tax rate to five percent if an equal amount is invested in an Oregon investment	Tax Year 2011+
3296	50% PIT/Corp subtraction of capital gain from the sale of a qualified business	Tax Year 2012+
3420	Reduces the capital gains tax rate if an equal amount is invested as seed capital in an emerging growth business	Tax Year 2011 to 2014

## House Bills Affecting Capital Gains Taxation

(HBs 2562, 2730, 3282, 3283, 3296 and 3420)

Bill Number	Capital Gains Policy	Applicability
2562	PIT/Corp subtraction (currently blank) for net capital gains invested in certain businesses	Tax Year 2011+
2730	PIT/Corp subtraction of up to \$1 million for net capital gains invested in certain businesses	Tax Year 2011+
3282	A PIT/Corp deferral of long-term capital gains if reinvested in an Oregon investment	Tax Year 2011+
3283	Reduces the PIT/Corp capital gains tax rate to five percent if an equal amount is invested in an Oregon investment	Tax Year 2011+
3296	50% PIT/Corp subtraction of capital gain from the sale of a qualified business	Tax Year 2012+
3420	Reduces the capital gains tax rate if an equal amount is invested as seed capital in an emerging growth business	Tax Year 2011 to 2014

## House Bills Affecting Capital Gains Taxation

(HBs 2562, 2730, 3282, 3283, 3296 and 3420)

Bill Number	Capital Gains Policy	Applicability
2562	PIT/Corp subtraction (currently blank) for net capital gains invested in certain businesses	Tax Year 2011+
2730	PIT/Corp subtraction of up to \$1 million for net capital gains invested in certain businesses	Tax Year 2011+
3282	A PIT/Corp deferral of long-term capital gains if reinvested in an Oregon investment	Tax Year 2011+
3283	Reduces the PIT/Corp capital gains tax rate to five percent if an equal amount is invested in an Oregon investment	Tax Year 2011+
3296	50% PIT/Corp subtraction of capital gain from the sale of a qualified business	Tax Year 2012+
3420	Reduces the capital gains tax rate if an equal amount is invested as seed capital in an emerging growth business	Tax Year 2011 to 2014