

Senate Bills Affecting Capital Gains Taxation

(SBs 8, 336, 625, 714, 715, 824 and 883)

Broad Policy Options

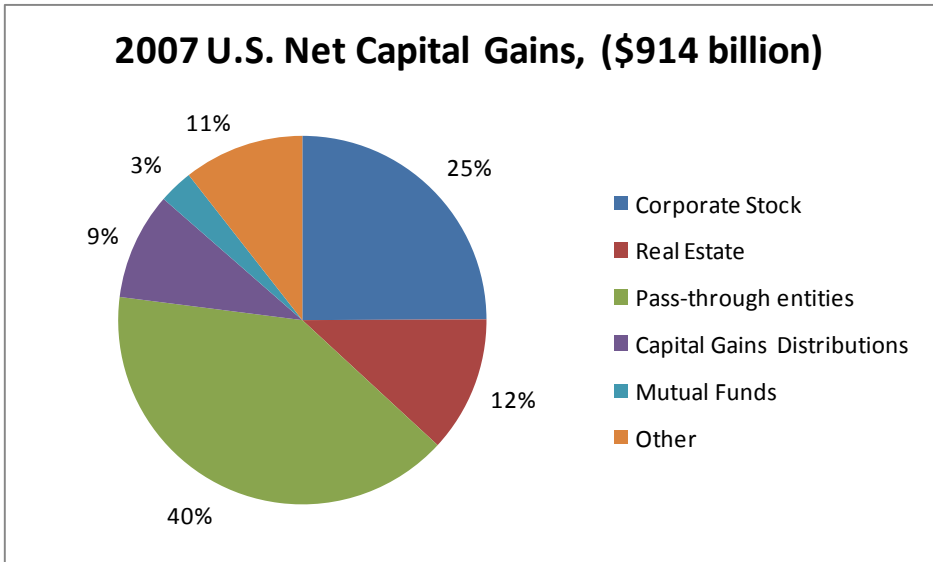
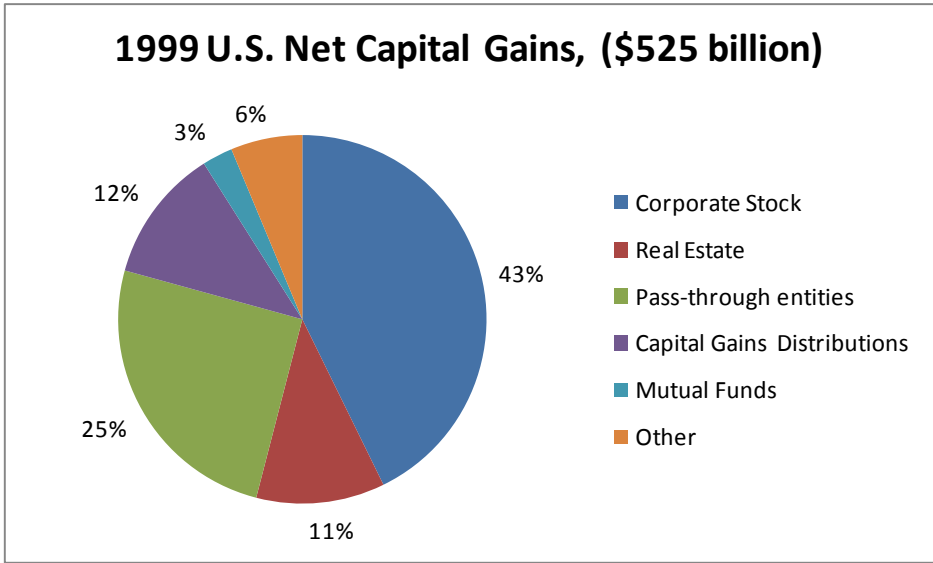
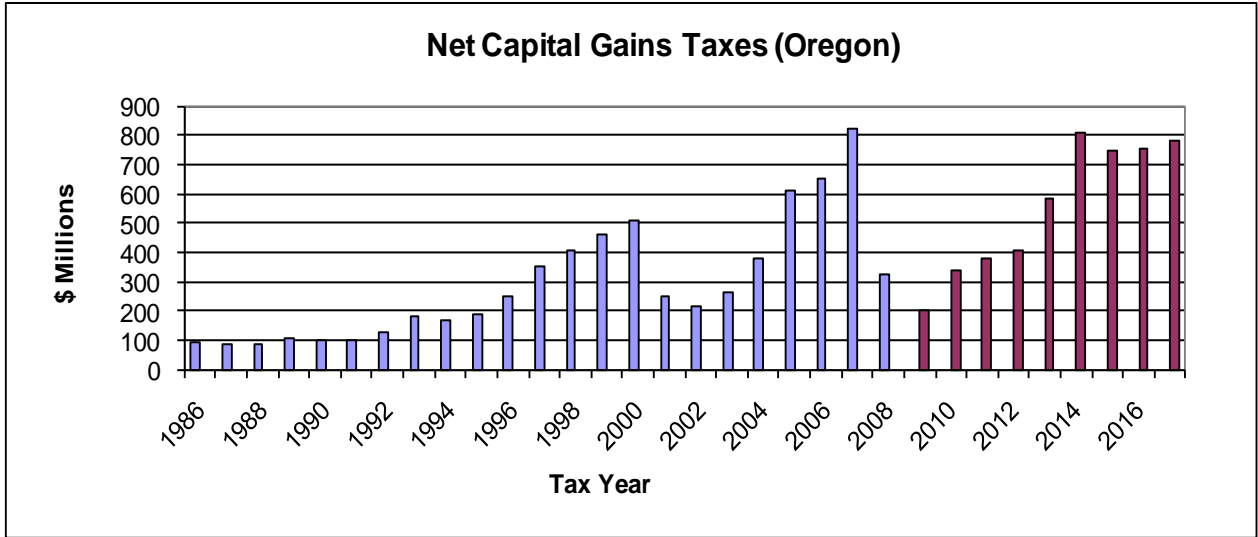
- General tax rate reduction or a specific tax rate
- Full or partial exclusion/subtraction from tax

Narrow Policy Options

- Investment in certain types of entities
- Specific circumstances such as a rollover, retirement option, or time period

Specific Proposals in the Senate Finance & Revenue Committee

Bill Number	Capital Gains	Other Policy Changes	Applicability
8	Subtraction from personal income and corporate excise taxes if invested in a qualified business		Tax Year 2011+
336	Personal tax rate on capital gains limited to 9%	Capital gains tax collections into the Rainy Day Fund	Tax Year 2011+
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824	Grants a deferral of net capital gains if reinvested in an Oregon business		Tax Year 2012+ Invest before 2016
883	Limits the capital gains tax rate to 50% of the statutory rates for personal and corporate taxes	Eliminates the preferential capital gains tax rate for certain farming activities	Tax Year 2011+



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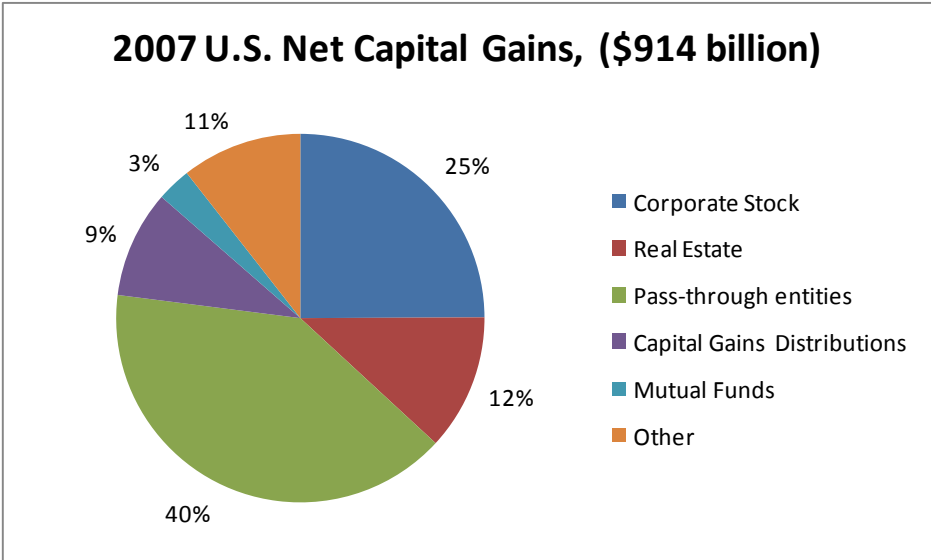
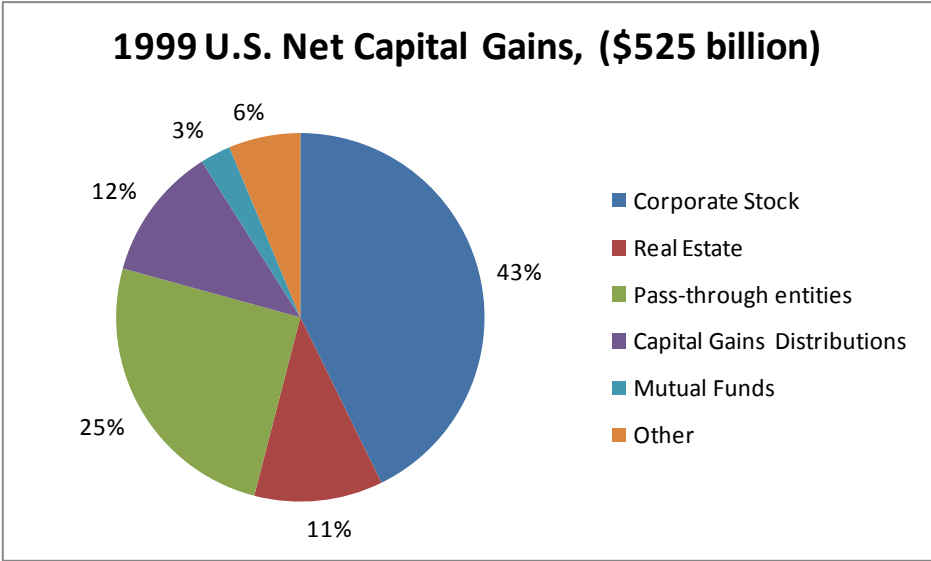
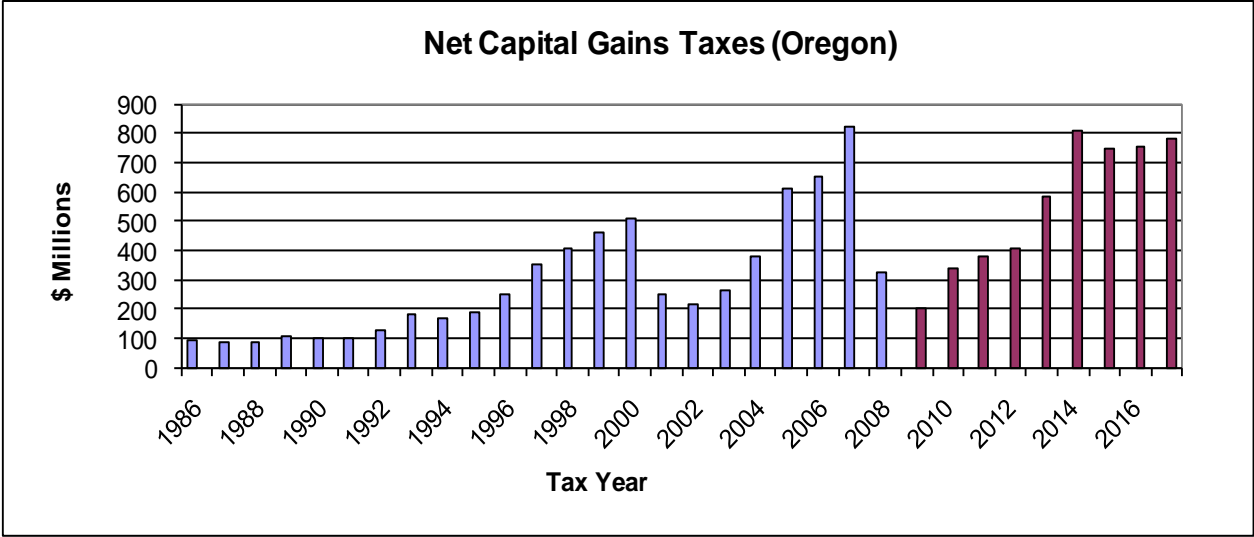
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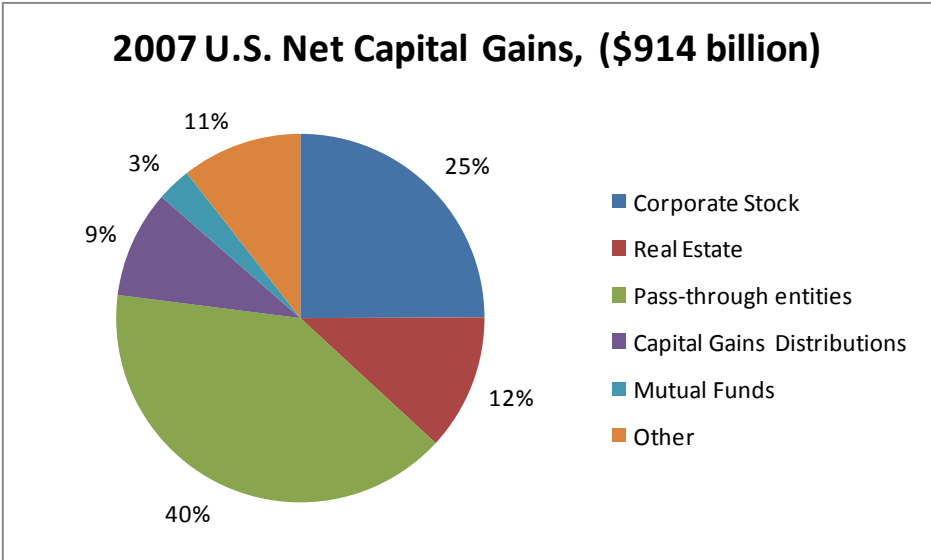
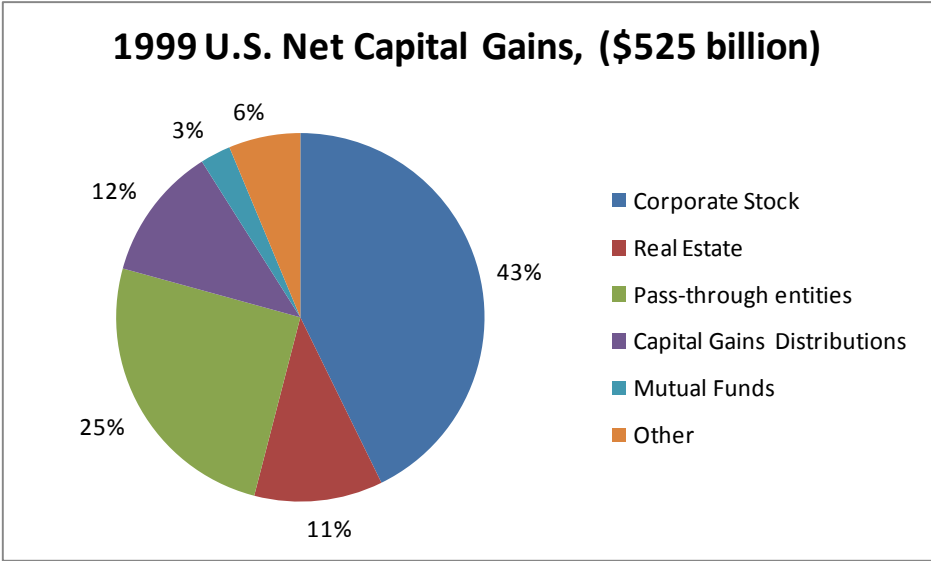
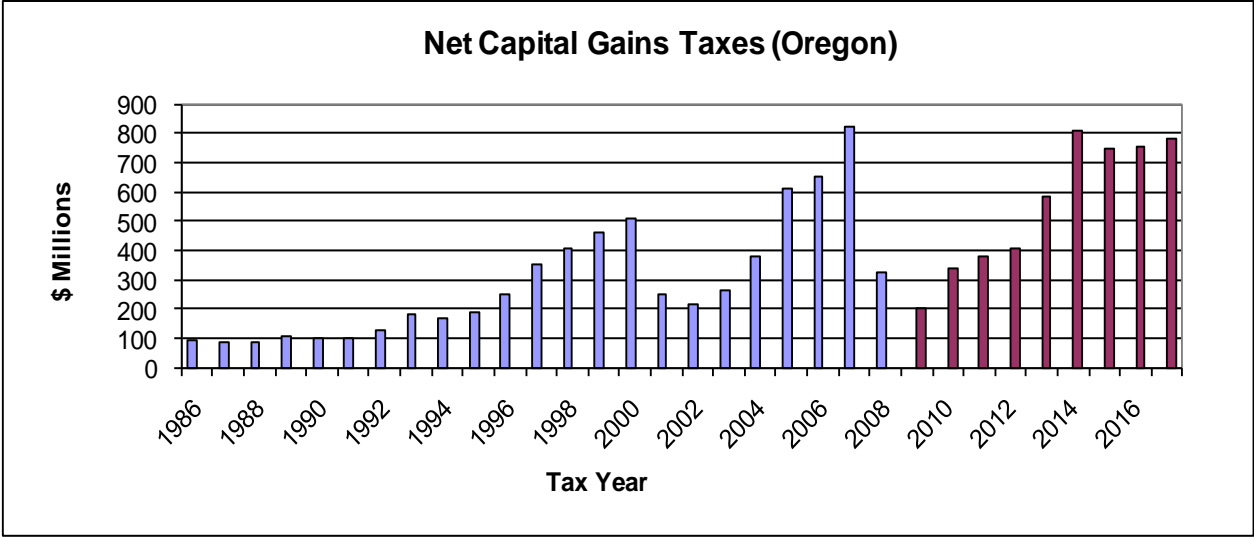
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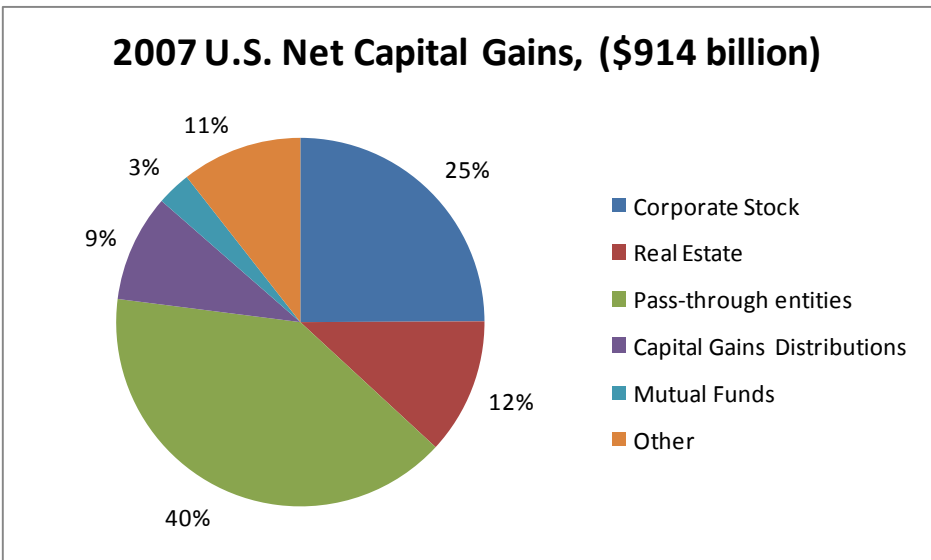
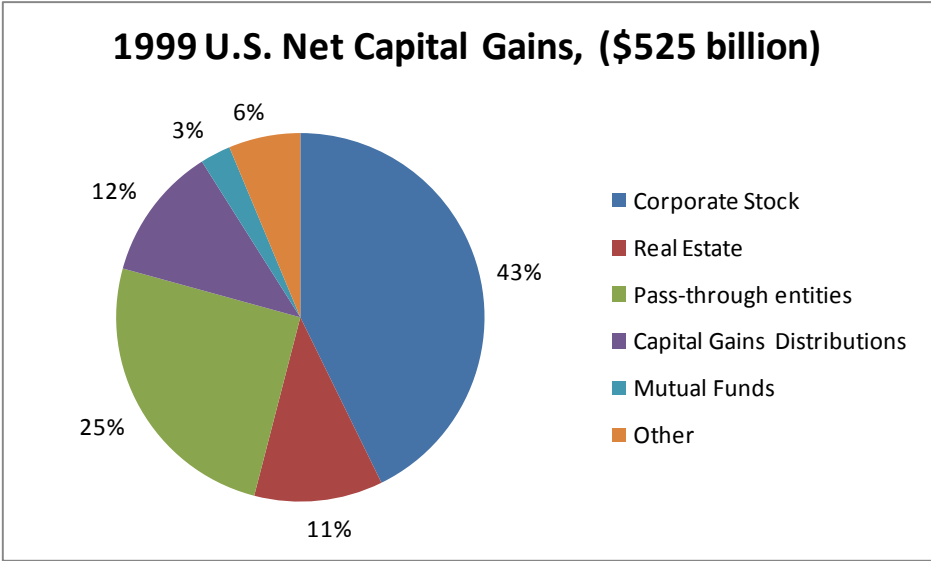
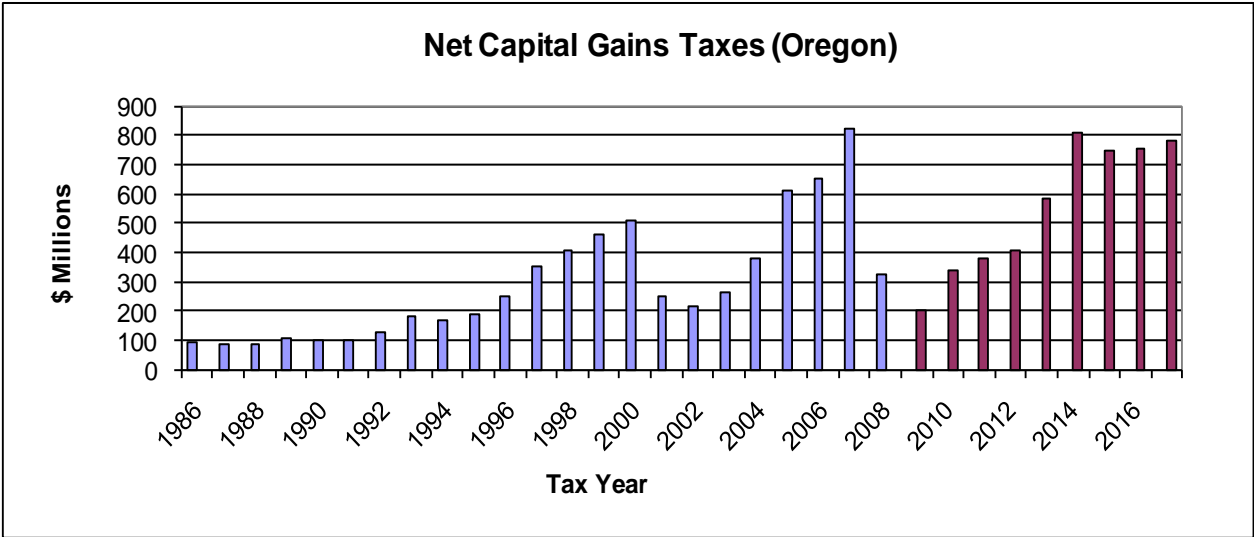
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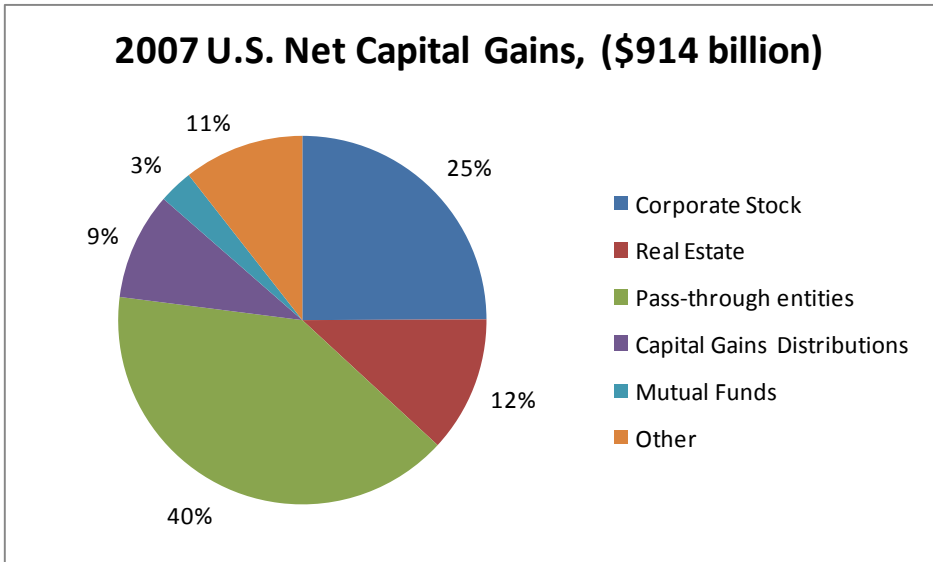
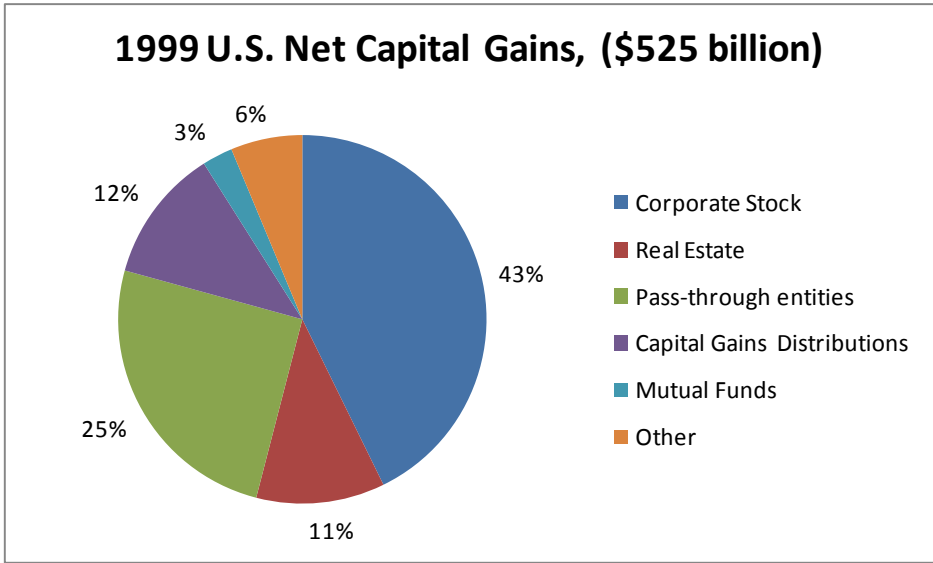
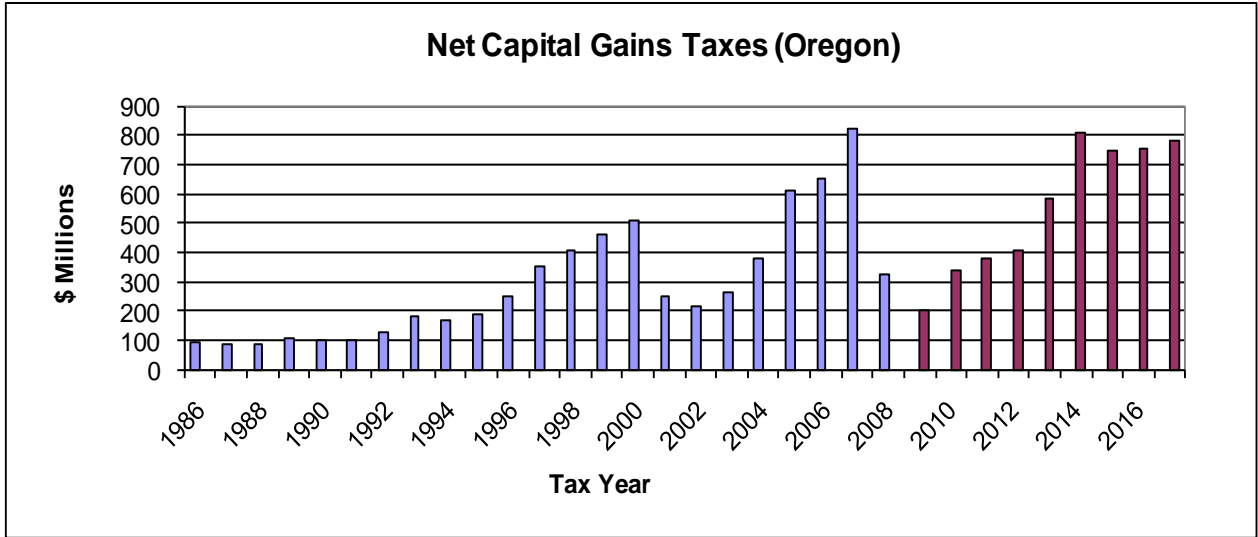
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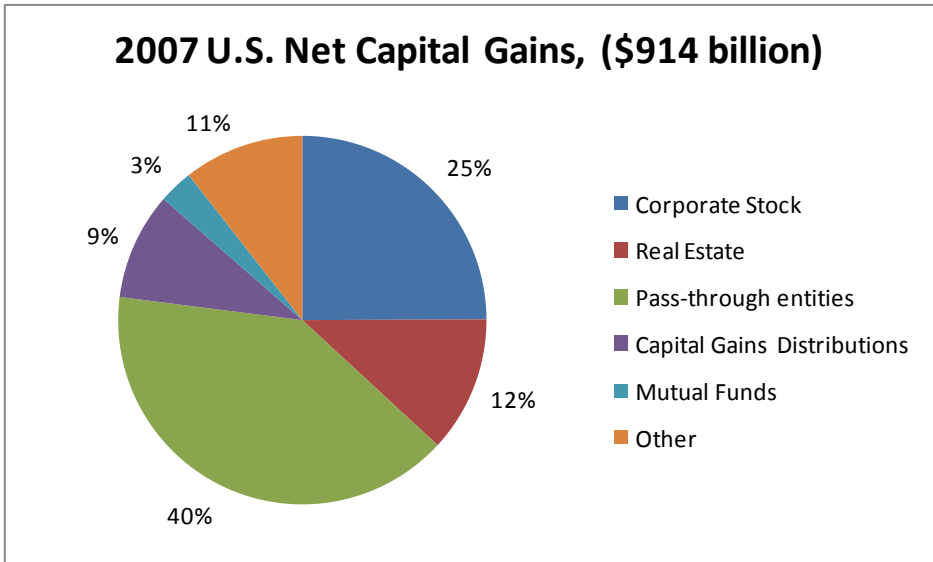
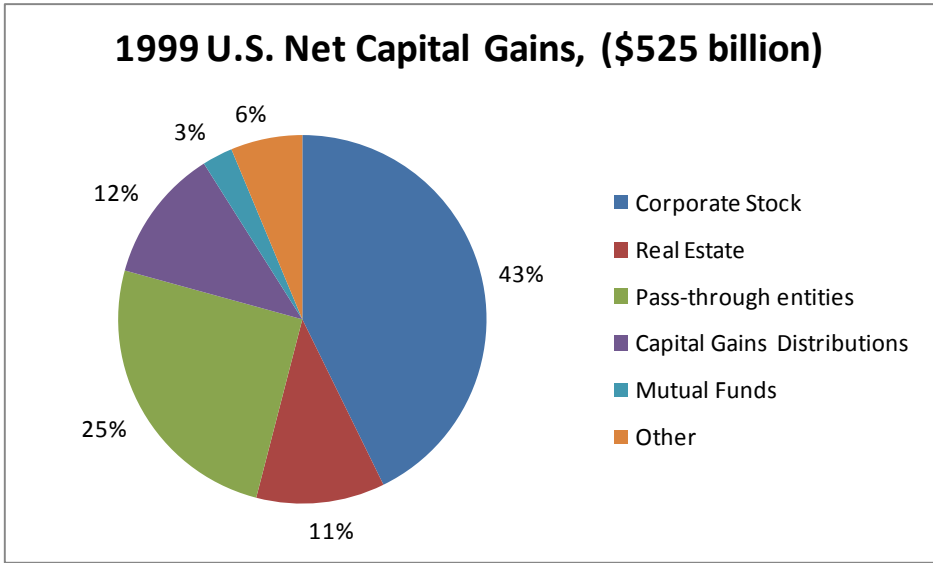
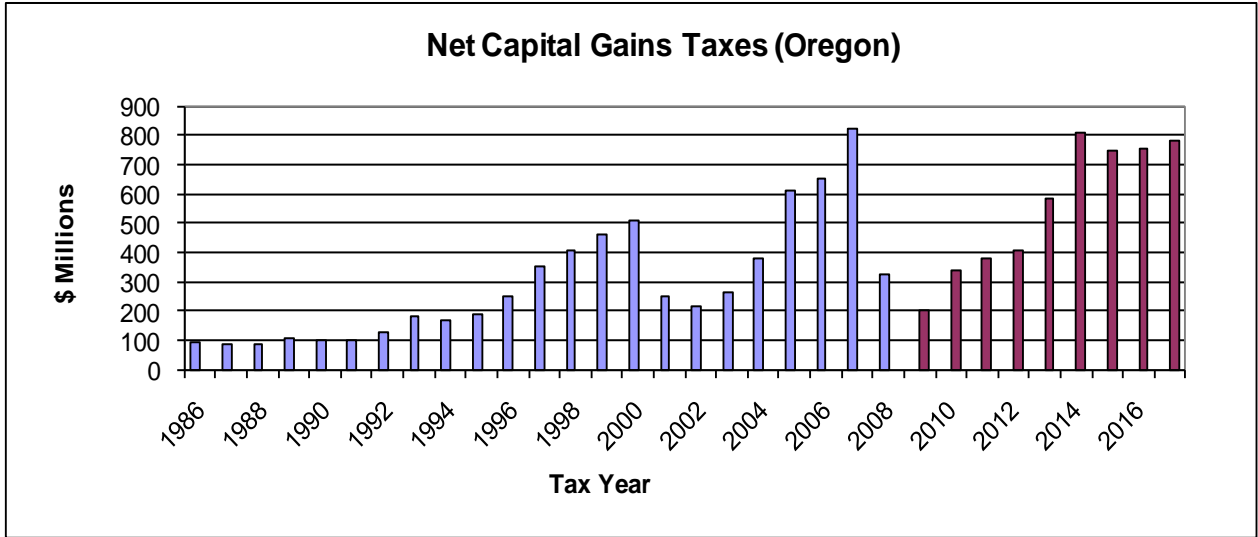
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