

# Senate Bill 690

Sponsored by COMMITTEE ON FINANCE AND REVENUE

## 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**.

Extends sunset for tax credit for riparian land removed from farm production.  
Takes effect on 91st day following adjournment sine die.

## A BILL FOR AN ACT

1  
2 Relating to tax credits for riparian land removed from farm production; amending section 6, chapter  
3 913, Oregon Laws 2009; and prescribing an effective date.

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

5 **SECTION 1.** Section 6, chapter 913, Oregon Laws 2009, is amended to read:

6 **Sec. 6.** Except as provided in ORS 315.113 (8), a credit may not be claimed under ORS 315.113  
7 for tax years beginning on or after January 1, [2012] **2018**.

8 **SECTION 2.** **This 2011 Act takes effect on the 91st day after the date on which the 2011**  
9 **regular session of the Seventy-sixth 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.