

HB 2492

| Category | Sections |
|-------------------------|---------------------|
| PERS pensions | 1 - 10 |
| Taxpayer representation | 11 - 12 |
| Charity definition | 13 – 16, 19, 24, 26 |
| Income definition | 18 |
| Other definition | 17, 25, 27 |
| General reference | 20 -23 |
| Applicability/effective | 28 - 29 |

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| § 1-10 | Ch. 238A | PERS pension plans |
| § 11 | 305.230 | Rules for S-corp representation before magistrate or DOR: as defined in IRC 1361 |
| § 12 | 305.494 | Rules for S-corp representation before the Oregon Tax Court: as defined in IRC 1361 |
| § 13 | 305.690 | Charitable Checkoff Program: qualified entities as per IRC |
| § 14 | 307.130 | Property tax exemption for charities: definition of 501(c) |
| § 15 | 307.147 | Property tax exemption for senior service centers: definition of 501(c) |
| § 16 | 308A.450 | Conservation easement special assessment: qualification for a conservation easement as per IRC 170(h) |
| § 17 | 310.140 | Measure 5 definition of terms: definition of expense deduction for maintenance/repairs as excluded from “capital construction” |
| § 18 | 310.630 | Elderly Rental Assistance: definition of income as federal AGI |
| § 19 | 310.800 | Property Tax Work-off: definition of a 501(c) charity |

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| § 20 | 314.011 | Income tax generally: general IRC reference |
| § 21 | 315.004 | Income and Excise tax credits: general IRC reference |
| § 22 | 316.012 | Personal Income Tax: general IRC reference |
| § 23 | 317.010 | Corporate Excise Tax: general IRC reference |
| § 24 | 317.097 | Affordable housing credit: definition of 501(c) |
| § 25 | 348.841 | Oregon 529 College Savings Network |
| § 26 | 458.670 | Individual Development Accounts: definition of 501(c) |
| § 27 | 657.010 | Unemployment Insurance: general IRC reference |
| § 28 | | Applicability is same as federal; waives penalty/interest if deficiency is due to reconnect; refund paid w/o interest if due to reconnect; requires amended return |
| § 29 | | Effective 91st day sine die |