

House Bill 3127

Sponsored by Representatives REARDON, PARRISH; Representatives GOMBERG, GORSEK, KOMP, Senators MONROE, THOMSEN

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**.

Creates subtraction from taxable income for mileage of volunteers.
Applies to tax years beginning on or after January 1, 2013.
Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

1
2 Relating to income tax subtractions for mileage of volunteers; and prescribing an effective date.

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

4 **SECTION 1. Section 2 of this 2013 Act is added to and made a part of ORS chapter 316.**

5 **SECTION 2. In addition to the other modifications to federal taxable income contained**
6 **in this chapter, a taxpayer is allowed a subtraction for use of the taxpayer's motor vehicle**
7 **in the performance of volunteer services. A taxpayer may subtract from federal taxable in-**
8 **come an amount equal to 42.5 cents per mile multiplied by the number of miles driven in the**
9 **performance of volunteer services.**

10 **SECTION 3. Section 2 of this 2013 Act applies to tax years beginning on or after January**
11 **1, 2013.**

12 **SECTION 4. This 2013 Act takes effect on the 91st day after the date on which the 2013**
13 **regular session of the Seventy-seventh 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.