

Senate Bill 325

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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 practice of rural medicine.

A BILL FOR AN ACT

1
2 Relating to tax credits for practice of rural medicine; amending section 25, chapter 913, Oregon
3 Laws 2009.

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

5 **SECTION 1.** Section 25, chapter 913, Oregon Laws 2009, is amended to read:

6 **Sec. 25.** (1) Except as provided in subsection (2) of this section, a credit may not be claimed
7 under ORS 315.613 for tax years beginning on or after January 1, [2014] **2020**.

8 (2) A taxpayer who meets the eligibility requirements in ORS 315.613 for the tax year beginning
9 on or after January 1, [2013] **2019**, and before January 1, [2014] **2020**, shall be allowed the credit
10 under ORS 315.613 for any tax year:

11 (a) That begins on or before January 1, [2023] **2029**; and

12 (b) For which the taxpayer meets the eligibility requirements of ORS 315.613.
13

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.