

HB 4003

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PERS pensions	1 - 10
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Charity definition	13, 16 – 18, 21, 26, 28
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ORS 314.011(2)

- (b) Except where the Legislative Assembly has provided otherwise, a reference to the laws of the United States or to the Internal Revenue Code refers to the laws of the United States or to the Internal Revenue Code as they are amended and in effect:
- (A) On [*January 3*] **December 31**, 2013; or
 - (B) If related to the definition of taxable income, as applicable to the tax year of the taxpayer.

§ 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		Adds §15 to ORS chapter 305
§ 15	305.new	References 307.130, 307.147, 308A.450, 310.140, 310.630, 310.800
§ 16	307.130	Property tax exemption for charities: definition of 501(c)

§ 17	307.147	Property tax exemption for senior service centers: definition of 501(c)
§ 18	308A.450	Conservation easement special assessment: qualification for a conservation easement as per IRC 170(h)
§ 19	310.140	Measure 5 definition of terms: definition of expense deduction for maintenance/repairs as excluded from “capital construction”
§ 20	310.630	Elderly Rental Assistance: definition of income as federal AGI
§ 21	310.800	Property Tax Work-off: definition of a 501(c) charity
§ 22	314.011	Income tax generally: general IRC reference
§ 23	315.004	Income and Excise tax credits: general IRC reference
§ 24	316.012	Personal Income Tax: general IRC reference
§ 25	317.010	Corporate Excise Tax: general IRC reference
§ 26	317.097	Affordable housing credit: definition of 501(c)
§ 27	348.841	Oregon 529 College Savings Network
§ 28	458.670	Individual Development Accounts: definition of 501(c)
§ 29	657.010	Unemployment Insurance: general IRC reference
§ 30		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
§ 31		Effective 91st day sine die