

House Bill 2390

Sponsored by Representative OLSON (Pre-session filed.)

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 federal taxable income for up to \$300 in cash dividends paid by employer to employee for participation in workplace wellness program. Applies to tax years beginning on or after January 1, 2016.

Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

Relating to employee wellness programs; and prescribing an effective date.

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

SECTION 1. Section 2 of this 2015 Act is added to and made a part of ORS chapter 316.

SECTION 2. (1) As used in this section, "workplace wellness program" means a program in which an employee, on the basis of a health assessment, participates in one or more of the following:

(a) A fitness program.

(b) A weight control program.

(c) A health or wellness education program.

(d) A tobacco use cessation or prevention program.

(2) There shall be subtracted from federal taxable income an amount, not to exceed \$300, equal to any cash dividends that are paid by an employer to an employee as a reward or incentive for participating in a workplace wellness program.

SECTION 3. Section 2 of this 2015 Act applies to tax years beginning on or after January 1, 2016.

SECTION 4. This 2015 Act takes effect on the 91st day after the date on which the 2015 regular session of the Seventy-eighth Legislative Assembly adjourns sine die.

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.