

# Senate Bill 38

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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 expenses in lieu of nursing home care.

## A BILL FOR AN ACT

1  
2 Relating to a tax credit for expenses in lieu of nursing home care; amending section 37, chapter 913,  
3 Oregon Laws 2009.

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

5 **SECTION 1.** Section 37, chapter 913, Oregon Laws 2009, is amended to read:

6 **Sec. 37.** A credit may not be claimed under ORS 316.148 for tax years beginning on or after  
7 January 1, [2016] **2022**.

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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.