

# Senate Bill 48

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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 employer-provided dependent care assistance.

## A BILL FOR AN ACT

1  
2 Relating to a tax credit for employer-provided dependent care assistance; amending section 10,  
3 chapter 682, Oregon Laws 1987.

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

5 **SECTION 1.** Section 10, chapter 682, Oregon Laws 1987, as amended by section 3, chapter 929,  
6 Oregon Laws 1991, section 1, chapter 674, Oregon Laws 2001, section 1, chapter 485, Oregon Laws  
7 2005, and section 46, chapter 913, Oregon Laws 2009, is amended to read:

8 **Sec. 10.** Except as provided in ORS 315.204 (12), ORS 315.204 applies to tax years beginning on  
9 or after January 1, 1988, and before 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.