

# Senate Bill 174

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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 credits for qualified research activities.

## A BILL FOR AN ACT

1  
2 Relating to tax credits for qualified research activities; amending section 6, chapter 911, Oregon  
3 Laws 1989.

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

5 **SECTION 1.** Section 6, chapter 911, Oregon Laws 1989, as amended by section 14, chapter 746,  
6 Oregon Laws 1995, section 1, chapter 548, Oregon Laws 2001, section 15, chapter 739, Oregon Laws  
7 2003, section 86, chapter 94, Oregon Laws 2005, and section 7, chapter 730, Oregon Laws 2011, is  
8 amended to read:

9 **Sec. 6.** ORS [*317.152 to 317.154*] **317.152, 317.153 and 317.154** apply to amounts paid or incurred  
10 in tax years beginning on or after January 1, 1989, and before January 1, [*2018*] **2024**.

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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.