

# Senate Bill 176

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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 reservation enterprise zone or reservation partnership zone.

## A BILL FOR AN ACT

1  
2 Relating to tax credits for reservation enterprise zone; amending section 21, chapter 913, Oregon  
3 Laws 2009.

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

5 **SECTION 1.** Section 21, chapter 913, Oregon Laws 2009, as amended by section 28, chapter 76,  
6 Oregon Laws 2010, is amended to read:

7 **Sec. 21.** A credit may not be claimed under ORS 285C.309 for tax years beginning on or after  
8 January 1, [2018] **2024**.

9 **SECTION 2. ORS 285C.309 is added to and made a part of ORS chapter 315.**

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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.