

Senate Bill 178

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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 rural medical care.

A BILL FOR AN ACT

1
2 Relating to a tax credit for rural medical care; amending section 25, chapter 913, Oregon Laws 2009.

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

4 **SECTION 1.** Section 25, chapter 913, Oregon Laws 2009, as amended by section 10, chapter 750,
5 Oregon Laws 2013, section 18, chapter 701, Oregon Laws 2015, and section 7, chapter 829, Oregon
6 Laws 2015, is amended to read:

7 **Sec. 25.** (1) Except as provided in subsection (2) of this section, a credit may not be claimed
8 under ORS 315.613 for tax years beginning on or after January 1, [2018] **2024**.

9 (2) A taxpayer who meets the eligibility requirements in ORS 315.613 for the tax year beginning
10 on or after January 1, [2017] **2023**, and before January 1, [2018] **2024**, shall be allowed the credit
11 under ORS 315.613 for any tax year:

12 (a) That begins on or before January 1, [2027] **2033**; and

13 (b) For which the taxpayer meets the eligibility requirements of ORS 315.613.
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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.