

D R A F T

SUMMARY

Extends sunset for tax credit for individual development account donations.

A BILL FOR AN ACT

Relating to a tax credit for individual development account donations;
amending section 9, chapter 765, Oregon Laws 2007.

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

SECTION 1. Section 9, chapter 765, Oregon Laws 2007, as amended by section 7, chapter 701, Oregon Laws 2015, is amended to read:

Sec. 9. A credit may not be claimed under ORS 315.271 and 458.690 for tax years beginning on or after January 1, [2022] **2028**.