

# D R A F T

## SUMMARY

Extends sunset of corporate tax offset of insurer assessment.

## A BILL FOR AN ACT

Relating to corporate tax offset of insurer assessment; amending section 50, chapter 913, Oregon Laws 2009.

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

**SECTION 1.** Section 50, chapter 913, Oregon Laws 2009, as amended by section 13, chapter 701, Oregon Laws 2015, is amended to read:

**Sec. 50. An offset is not allowed under** ORS 734.835 [*does not apply to tax years beginning*] **if the first tax year for which the credit would otherwise be allowed begins** on or after January 1, [2022] **2028**.