

D R A F T

SUMMARY

Extends sunset for additional personal exemption credit for taxpayer with severe disability.

A BILL FOR AN ACT

Relating to the additional personal exemption credit for a taxpayer with a severe disability; amending section 42, chapter 913, Oregon Laws 2009.

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

SECTION 1. Section 42, chapter 913, Oregon Laws 2009, as amended by section 14, chapter 701, Oregon Laws 2015, is amended to read:

Sec. 42. A credit may not be claimed under ORS 316.758 for tax years beginning on or after January 1, [2022] **2026**.