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 crop donation.

A BILL FOR AN ACT

Relating to tax credits for crop donation; amending section 5, chapter 913, Oregon Laws 2009.

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

SECTION 1. Section 5, chapter 913, Oregon Laws 2009, as amended by section 1, chapter 115, Oregon Laws 2014, is amended to read:

Sec. 5. Except as provided in ORS 315.156 (4), a credit may not be claimed under ORS 315.156 for tax years beginning on or after January 1, 2012, and before January 1, 2014, or on or after January 1, [2020] 2026.

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.