

SB 1528 A

Section	Statute	Description
1	178.300	Oregon 529 College Saving Network
1a-12	CH. 238A	PERS pension plans
13	305.230	Rules for S-corp representation before magistrate or DOR: as defined in IRC 1361
14	305.494	Rules for S-corp representation before the Oregon Tax Court: as defined in IRC 1361
15	305.690	Charitable Checkoff Program: qualified entities as per IRC
16	305.842	Property Tax Connections: <ul style="list-style-type: none"> • Charitable definitions: Literary, Charitable & Scientific Orgs (307.130) Senior service centers (307.147) Property tax work-off program (310.800) • Conservation easement special assessment: qualification for a conservation easement as per IRC 170 (308A.450) • Measure 5 definition of terms: definition of expense deduction for maintenance/repairs, the as excluded from “capital construction” (310.140) • Senior/Disabled property tax deferral program: Definition of “adjusted gross income” (311.666)
17	314.011	Income tax generally: general IRC reference
18	314.306	Income from discharge of indebtedness: bankruptcy, insolvency
19	315.004	Income and Excise tax credits: general IRC reference
20	316.012	Personal Income Tax: general IRC reference
21	316.147	Costs in Lieu of Nursing Home Care credit (expired)
22	316.157	Certain Retirement Income credit
23	317.010	Corporate Excise Tax: general IRC reference
24	317.097	Affordable housing credit: definition of 501(c)
25	317A.100	Corporate Activity Tax: Definitions
26	458.670	Individual Development Accounts: definition of 501(c)(3)
27	657.010	Unemployment Insurance: general IRC reference
28	657B.010	Family and Medical Leave Insurance: Self-employment income definition
29		Applicability is same as federal waives penalty/interest if deficiency is due to reconnect refund paid with out interest if due to reconnect requires amended return where required by reconnect
30		Effective 91st day adjournment sine die