House Bill 2442
Sponsored by Representative NATHANSON (Presession filed.)

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 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.

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.

LC 2506