Senate Bill 146

Relating to tax credits for working family dependent care; amending section 5, chapter 701, Oregon Laws 2015.

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

SECTION 1. Section 5, chapter 701, Oregon Laws 2015, is amended to read:

Sec. 5. [Section 3 of this 2015 Act] ORS 315.264 applies to tax years beginning on or after January 1, 2016, and before January 1, [2022] 2028.

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 2465