

# Senate Bill 148

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## 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 individual development account donations.

## A BILL FOR AN ACT

1  
2 Relating to a tax credit for individual development account donations; amending section 9, chapter  
3 765, Oregon Laws 2007.

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

5 **SECTION 1.** Section 9, chapter 765, Oregon Laws 2007, as amended by section 7, chapter 701,  
6 Oregon Laws 2015, is amended to read:

7 **Sec. 9.** A credit may not be claimed under ORS 315.271 and 458.690 for tax years beginning on  
8 or after January 1, [2022] **2028**.  
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**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.