

Section Contents, SB 1525

| Section | Statute | Description |
|---------|----------|---|
| 1 | 178.300 | Oregon 529 College Saving Network |
| 2 | 178.375 | Oregon 529 ABLE Account |
| 3-13 | CH. 238A | Oregon Public Service Retirement Plan |
| 14 | 305.239 | Rules for S-corp representation before magistrate or DOR: as defined in IRC 1361 |
| 15 | 305.494 | Rules for S-corp representation before the Oregon Tax Court: as defined in IRC 1361 |
| 16 | 305.690 | Charitable Checkoff Program: qualified entities as per IRC |
| 17 | 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) |
| 18 | 314.011 | Income tax generally: general IRC reference |
| 19 | 314.306 | Income from discharge of indebtedness: bankruptcy, insolvency |
| 20 | 315.004 | Income and Excise tax credits: general IRC reference |
| 21 | 316.012 | Personal Income Tax: general IRC reference |
| 22 | 316.147 | Costs in Lieu of Nursing Home Care credit (expired) |
| 23 | 316.157 | Certain Retirement Income credit |
| 24 | 317.010 | Corporate Excise Tax: general IRC reference |
| 25 | 317.097 | Affordable housing credit: definition of 501(c) |
| 26 | 317A.100 | Corporate Activity Tax: Definitions |
| 27 | 458.670 | Individual Development Accounts: definition of 501(c)(3) |
| 28 | 657.010 | Unemployment Insurance: general IRC reference |
| 29 | 657B.010 | Family and Medical Leave Insurance: Self-employment income definition |
| 30 | | Applicability is same as federal waives penalty/interest if deficiency is due to reconnect refund paid without interest if due to reconnect requires amended return where required by reconnect |
| 31 | | Takes effect on the 91st day after adjournment sine die. |