

D R A F T

SUMMARY

Digest: The Act extends the sunset for the tax credit for crop donation. (Flesch Readability Score: 74.8).

Extends the sunset for the income and corporate excise tax credit for crop donation.

A BILL FOR AN ACT

1
2 Relating to tax credits for crop donation; amending section 5, chapter 913,
3 Oregon Laws 2009.

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

5 **SECTION 1.** Section 5, chapter 913, Oregon Laws 2009, as amended by
6 section 1, chapter 115, Oregon Laws 2014, and section 38, chapter 579, Oregon
7 Laws 2019, is amended to read:

8 **Sec. 5.** Except as provided in ORS 315.156 (4), a credit may not be claimed
9 under ORS 315.156 for tax years beginning on or after January 1, 2012, and
10 before January 1, 2014, or on or after January 1, [2026] **2032**.

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