Section Contents, SB 141

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: • 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.