

**Enrolled  
House Bill 2083**

Introduced and printed pursuant to House Rule 12.00. Pre-session filed (at the request of House Interim Committee on Revenue for Representative Nancy Nathanson)

CHAPTER .....

AN ACT

Relating to revenue; amending sections 10 and 12, chapter 589, Oregon Laws 2021; and prescribing an effective date.

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

**SECTION 1.** Section 10, chapter 589, Oregon Laws 2021, is amended to read:

**Sec. 10.** Sections 3 and 8, **chapter 589, Oregon Laws 2021**, [of this 2021 Act] apply to tax years beginning on or after January 1, 2022, and before January 1, [2024] **2026**.

**SECTION 2.** Section 12, chapter 589, Oregon Laws 2021, is amended to read:

**Sec. 12.** The repeal of sections 3 and 8, **chapter 589, Oregon Laws 2021**, [of this 2021 Act] by section 11, **chapter 589, Oregon Laws 2021**, [of this 2021 Act] applies to any tax year that begins on or after January 1, 2022, and before January 1, [2024] **2026**, and to which section 164(b)(6) of the Internal Revenue Code is not applicable.

**SECTION 3.** **This 2023 Act takes effect on the 91st day after the date on which the 2023 regular session of the Eighty-second Legislative Assembly adjourns sine die.**

**Passed by House June 22, 2023**

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Timothy G. Sekerak, Chief Clerk of House

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Dan Rayfield, Speaker of House

**Passed by Senate June 24, 2023**

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Rob Wagner, President of Senate

**Received by Governor:**

.....M.,....., 2023

**Approved:**

.....M.,....., 2023

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Tina Kotek, Governor

**Filed in Office of Secretary of State:**

.....M.,....., 2023

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Secretary of State