

Enrolled
House Bill 2093

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 tax credit applicability provisions; amending section 3, chapter 370, Oregon Laws 2019, and section 15, chapter 528, Oregon Laws 2021; and prescribing an effective date.

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

SECTION 1. Section 3, chapter 370, Oregon Laws 2019, is amended to read:

Sec. 3. (1) The amendments to ORS 315.514 [*and section 2, chapter 108, Oregon Laws 2018, by sections 1 and 2 of this 2019 Act*] **by section 1, chapter 370, Oregon Laws 2019**, apply to tax years beginning on or after January 1, 2019, and before January 1, [2024] **2030**.

(2) The amendments to ORS 315.643 by section 2, chapter 370, Oregon Laws 2019, apply to tax years beginning on or after January 1, 2019, and before January 1, 2024.

SECTION 2. Section 15, chapter 528, Oregon Laws 2021, is amended to read:

Sec. 15. (1) The amendments to ORS 315.514 [*and 315.643 by sections 13 and 14 of this 2021 Act*] **by section 13, chapter 528, Oregon Laws 2021**, apply to tax years beginning on or after January 1, 2021, and before January 1, [2024] **2030**.

(2) The amendments to ORS 315.643 by section 14, chapter 528, Oregon Laws 2021, apply to tax years beginning on or after January 1, 2021, and before January 1, 2024.

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 March 7, 2023

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Timothy G. Sekerak, Chief Clerk of House

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Dan Rayfield, Speaker of House

Passed by Senate April 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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Shemia Fagan, Secretary of State