

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)

SUMMARY

The following summary is not prepared by the sponsors of the measure and is not a part of the body thereof subject to consideration by the Legislative Assembly. It is an editor's brief statement of the essential features of the measure **as introduced**.

Conforms applicability period for amendments to tax credit for certified film production development contributions to sunset applicable to credit.

Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

1
2 Relating to tax credit applicability provisions; amending section 3, chapter 370, Oregon Laws 2019,
3 and section 15, chapter 528, Oregon Laws 2021; and prescribing an effective date.

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

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

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

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

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

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

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

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

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NOTE: Matter in **boldfaced** type in an amended section is new; matter [*italic and bracketed*] is existing law to be omitted. New sections are in **boldfaced** type.