

# House Bill 2564

Sponsored by Representative RESCHKE (Pre-session filed.)

## 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**.

Restores tax credit for employer-provided dependent care assistance.

## A BILL FOR AN ACT

Relating to a tax credit for employer-provided dependent care assistance; amending section 10, chapter 682, Oregon Laws 1987.

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

**SECTION 1.** Section 10, chapter 682, Oregon Laws 1987, as amended by section 3, chapter 929, Oregon Laws 1991, section 1, chapter 674, Oregon Laws 2001, section 1, chapter 485, Oregon Laws 2005, and section 46, chapter 913, Oregon Laws 2009, is amended to read:

**Sec. 10.** Except as provided in ORS 315.204 (12), ORS 315.204 applies to tax years beginning on or after January 1, 1988, and before January 1, 2016, **and tax years beginning on or after January 1, 2023, and before January 1, 2029.**

**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.