

Enrolled Senate Bill 129

Printed pursuant to Senate Interim Rule 213.28 by order of the President of the Senate in conformance with pre-session filing rules, indicating neither advocacy nor opposition on the part of the President (at the request of Senate Interim Committee on Finance and Revenue)

CHAPTER

AN ACT

Relating to a tax credit for certified Opportunity Grant contributions; amending section 6, chapter 108, Oregon Laws 2018; and prescribing an effective date.

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

SECTION 1. Section 6, chapter 108, Oregon Laws 2018, is amended to read:

Sec. 6. [Sections 2, 3 and 5 of this 2018 Act] (1) **Except as provided in subsection (2) of this section, ORS 315.643, 315.646 and 348.267** apply to tax years beginning on or after January 1, 2018, and before January 1, [2024] **2023.**

(2) **A taxpayer may claim a credit under ORS 315.643 for a tax year beginning in the 2023 calendar year, if the taxpayer has received certification issued for the credit at an auction conducted on or after January 1, 2023, and before March 1, 2023.**

SECTION 2. 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 Senate June 20, 2023

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Lori L. Brockert, Secretary of Senate

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Rob Wagner, President of Senate

Passed by House June 22, 2023

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Dan Rayfield, Speaker of House

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