

Senate Bill 1549

Sponsored by Senator ROBINSON (Presession 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**. The statement includes a measure digest written in compliance with applicable readability standards.

Digest: The Act makes a bigger amount for the tax credit that is allowed for gifts of money to political parties or to people who run for office. (Flesch Readability Score: 60.3).

Increases the maximum allowable amount of political contribution personal income tax credit. Applies to tax years beginning on or after January 1, 2026, and before January 1, 2028.

Takes effect on the 91st day following adjournment sine die.

A BILL FOR AN ACT

Relating to a tax credit for political contributions; creating new provisions; amending ORS 316.102; and prescribing an effective date.

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

SECTION 1. ORS 316.102 is amended to read:

316.102. (1) A credit against taxes shall be allowed for voluntary contributions in money made in the taxable year:

(a) To a major political party qualified under ORS 248.006 or to a committee thereof or to a minor political party qualified under ORS 248.008 or to a committee thereof.

(b) To or for the use of a person who *[must be]* **is** a candidate for nomination or election to a federal, state or local elective office in any primary election, general election or special election in this state. The person must, in the calendar year in which the contribution is made, either be listed on a primary election, general election or special election ballot in this state or have filed in this state one of the following:

(A) A prospective petition;

(B) A declaration of candidacy;

(C) A certificate of nomination; or

(D) A designation of a principal campaign committee.

(c) To a political committee, as defined in ORS 260.005, if the political committee has certified the name of its treasurer to the filing officer, as defined in ORS 260.005, in the manner provided in ORS chapter 260.

(2) The credit allowed by subsection (1) of this section shall be the lesser of:

(a) The total contribution, not to exceed *[\$100]* **\$2,000** on a joint return or *[\$50]* **\$1,000** on any other type of return; or

(b) The tax liability of the taxpayer.

(3) A taxpayer may not claim the credit allowed under this section if the taxpayer has federal adjusted gross income in excess of \$150,000 on a joint return or \$75,000 on any other type of return.

(4) The claim for tax credit shall be substantiated by submission, with the tax return, of official receipts of the candidate, agent, political party or committee thereof or political committee to whom

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.

1 contribution was made.

2 **SECTION 2. The amendments to ORS 316.102 by section 1 of this 2026 Act apply to tax**
3 **years beginning on or after January 1, 2026, and before January 1, 2028.**

4 **SECTION 3. This 2026 Act takes effect on the 91st day after the date on which the 2026**
5 **regular session of the Eighty-third Legislative Assembly adjourns sine die.**

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