LC 2465 2021 Regular Session 12/3/20 (CMT/ps)

DRAFT

SUMMARY

Extends sunset for tax credit for working family dependent care.

1	A BILL FOR AN ACT
2	Relating to tax credits for working family dependent care; amending section
3	5, chapter 701, Oregon Laws 2015.
4	Be It Enacted by the People of the State of Oregon:
5	SECTION 1. Section 5, chapter 701, Oregon Laws 2015, is amended to
6	read:
7	Sec. 5. [Section 3 of this 2015 Act] ORS 315.264 applies to tax years be-
8	ginning on or after January 1, 2016, and before January 1, [2022] 2028.
9	

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.