

D R A F T

SUMMARY

Extends sunset for tax credit for payments to employee and dependent scholarship programs.

A BILL FOR AN ACT

Relating to tax credits for qualified scholarship payments; amending section 24, chapter 913, Oregon Laws 2009.

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

SECTION 1. Section 24, chapter 913, Oregon Laws 2009, as amended by section 17, chapter 750, Oregon Laws 2013, is amended to read:

Sec. 24. Except as provided in ORS 315.237 (6), a credit may not be claimed under ORS 315.237 for tax years beginning on or after January 1, [2020] **2026**.