

CHAPTER 52

AN ACT

HB 4026

Relating to state finance; and prescribing an effective date.

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

SECTION 1. Section 2 of this 2018 Act is added to and made a part of ORS chapter 316.

SECTION 2. The Department of Revenue may not use the charitable contributions or activities of an individual or the individual's spouse, whether performed inside or outside this

state, for the purposes of determining the individual's domicile or resident status under this chapter.

SECTION 3. Section 2 of this 2018 Act applies to tax years beginning on or after January 1, 2019.

SECTION 4. This 2018 Act takes effect on the 91st day after the date on which the 2018 regular session of the Seventy-ninth Legislative Assembly adjourns sine die.

Approved by the Governor April 3, 2018
Filed in the office of Secretary of State April 3, 2018
Effective date June 2, 2018