

CHAPTER 399

AN ACT

HB 2083

Relating to revenue; amending sections 10 and 12, chapter 589, Oregon Laws 2021; and prescribing an effective date.

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

SECTION 1. Section 10, chapter 589, Oregon Laws 2021, is amended to read:

Sec. 10. Sections 3 and 8, **chapter 589, Oregon Laws 2021**, [of this 2021 Act] apply to tax years beginning on or after January 1, 2022, and before January 1, [2024] **2026**.

SECTION 2. Section 12, chapter 589, Oregon Laws 2021, is amended to read:

Sec. 12. The repeal of sections 3 and 8, **chapter 589, Oregon Laws 2021**, [of this 2021 Act] by section 11, **chapter 589, Oregon Laws 2021**, [of this 2021 Act] applies to any tax year that begins on or after January 1, 2022, and before January 1, [2024] **2026**, and to which section 164(b)(6) of the Internal Revenue Code is not applicable.

SECTION 3. 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.

Approved by the Governor July 27, 2023
 Filed in the office of Secretary of State July 27, 2023
 Effective date September 24, 2023