

# House Bill 2442

Sponsored by Representative NATHANSON (Pre-session 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**.

Extends sunset for additional personal exemption credit for taxpayer with severe disability.

## A BILL FOR AN ACT

1  
2 Relating to the additional personal exemption credit for a taxpayer with a severe disability;  
3 amending section 42, chapter 913, Oregon Laws 2009.

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

5 **SECTION 1.** Section 42, chapter 913, Oregon Laws 2009, as amended by section 14, chapter 701,  
6 Oregon Laws 2015, is amended to read:

7 **Sec. 42.** A credit may not be claimed under ORS 316.758 for tax years beginning on or after  
8 January 1, [2022] **2026**.

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**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.