

2017 Oregon Revised Statutes

Volume : 08 - Revenue and Taxation

Chapter 316 - Personal Income Tax

Section 316.012 - Terms have same meaning as in federal laws; federal law references.

Universal Citation: OR Rev Stat § 316.012 (2017)

Any term used in this chapter has the same meaning as when used in a comparable context in the laws of the United States relating to federal income taxes, unless a different meaning is clearly required or the term is specifically defined in this chapter. Except where the Legislative Assembly has provided otherwise, any reference in this chapter to the laws of the United States or to the Internal Revenue Code refers to the laws of the United States or to the Internal Revenue Code as they are amended and in effect:

(1) On December 31, 2016; or

(2) If related to the definition of taxable income, as applicable to the tax year of the taxpayer.

[1969 c.493 §3; 1971 s.s. c.4 §2; 1975 c.672 §3; 1983 c.162 §59; 1985 c.802 §1; 1987 c.293 §2; 1989 c.625 §2; 1991 c.457 §1; 1993 c.726 §27; 1995 c.556 §1; 1997 c.839 §1; 1999 c.224 §7; 2001 c.660 §35; 2003 c.77 §14; 2005 c.519 §9; 2005 c.832 §27; 2007 c.614 §12; 2008 c.45 §13; 2009 c.5 §23; 2009 c.909 §§24,25; 2010 c.82 §§24,25; 2011 c.7 §23; 2012 c.31 §22; 2013 c.377 §22; 2014 c.52 §24; 2015 c.442 §16; 2016 c.33 §19; 2017 c.527 §20]