

150-305.792**Kicker donation to State School Fund**

Any amount of a taxpayer's surplus refund credit determined under ORS 291.349 that the taxpayer elects to donate to the State School Fund under ORS 305.792 shall be limited to the amount remaining after offset or crediting against other amounts due from the taxpayer as determined under applicable statutes and rules.

Stat. Auth.: ORS 305.100

Stats. Implemented: ORS 291.349; 305.792