

## HOUSE AMENDMENTS TO A-ENGROSSED HOUSE BILL 4005

By COMMITTEE ON REVENUE

February 23

- 1 On page 1 of the printed A-engrossed bill, line 9, delete “or”.
- 2 In line 10, delete “cougar”.
- 3 Delete lines 11 through 14 and insert:
- 4 “(3) In order to qualify for the credit allowed under this section, the taxpayer must obtain  
5 written certification from the State Department of Fish and Wildlife as provided in subsection (4)  
6 of this section.
- 7 “(4)(a) The State Department of Fish and Wildlife shall issue written certification to taxpayers  
8 that are eligible to claim the credit allowed under this section. Before issuing a certification under  
9 this subsection, the department must possess evidence that the loss to a taxpayer’s livestock is due  
10 to wolf depredation. The evidence must include a finding by the department or by a peace officer,  
11 as defined in ORS 161.015, that wolf depredation was the probable cause of the loss.
- 12 “(b) The department may not issue certifications for more than \$15,000 in tax credits for any tax  
13 year. The department shall issue certifications to taxpayers in the order in which completed appli-  
14 cations for certification are received by the department.”
- 15 In line 15, delete “(4)” and insert “(5)”.
- 16 After line 17, insert:
- 17 “(6) A taxpayer may not claim a credit under this section for:
- 18 “(a) Any tax year that ends after the date on which the State Fish and Wildlife Commission has,  
19 by rule, removed the wolf from the list of endangered species established pursuant to ORS 496.172  
20 (2); or
- 21 “(b) A loss to livestock killed after June 30, 2018.”
- 22 In line 18, delete “(5)” and insert “(7)”.
- 23 In line 24, delete “(6)” and insert “(8)”.
- 24 In line 26, delete “(7)” and insert “(9)”.
- 25 On page 2, line 6, delete “(8)” and insert “(10)”.
- 26 In line 15, after “2012” insert “, and before January 1, 2019”.
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