

HOUSE AMENDMENTS TO HOUSE BILL 2752

By COMMITTEE ON REVENUE

June 8

1 On page 1 of the printed bill, line 2, after “315.262” insert “and 316.502; repealing ORS
2 315.262”.

3 In lines 7 through 17, restore the bracketed material and delete the boldfaced material.

4 After line 18, insert:

5 “(c) ‘Disability’ means a physical or cognitive condition that results in a person requiring as-
6 sistance with activities of daily living.”.

7 On page 2, after line 3, insert:

8 “(2) A taxpayer is not disqualified from claiming the credit under this section solely because the
9 taxpayer’s spouse has a disability, if the disability is such that it prevents the taxpayer’s spouse
10 from providing child care, being gainfully employed, seeking employment and attending school. The
11 Department of Revenue may require that a physician verify the existence of the disability and its
12 severity.”.

13 In line 4, delete “(2)” and insert “(3)”.

14 In line 7, delete “(3)” and insert “(4)”.

15 In line 32, delete “(4)” and insert “(5)” and delete “of Revenue”.

16 In line 33, after the period insert “The form may provide for verification of an individual’s dis-
17 ability by a physician, if applicable, as described in subsection (2) of this section.”.

18 In line 34, delete “(5)” and insert “(6)”.

19 On page 3, line 6, delete “(6)” and insert “(7)”.

20 In line 12, delete “(7)(a)” and insert “(8)(a)”.

21 After line 28, insert:

22 “**SECTION 3. ORS 315.262 is repealed on January 2, 2014.**

23 “**SECTION 4.** ORS 316.502, as amended by section 4a, chapter 826, Oregon Laws 2005, and
24 section 60, chapter 832, Oregon Laws 2005, is amended to read:

25 “316.502. (1) The net revenue from the tax imposed by this chapter, after deducting refunds, shall
26 be paid over to the State Treasurer and held in the General Fund as miscellaneous receipts avail-
27 able generally to meet any expense or obligation of the State of Oregon lawfully incurred.

28 “(2) A working balance of unreceipted revenue from the tax imposed by this chapter may be
29 retained for the payment of refunds, but such working balance shall not at the close of any fiscal
30 year exceed the sum of \$1 million.

31 “(3) Moneys are continuously appropriated to the Department of Revenue to make[:]

32 “[*(a)*] the refunds authorized under subsection (2) of this section.[:; and]

33 “[*(b)*] *The refund payments in excess of tax liability authorized under ORS 315.262.*]

34 “**SECTION 5. The amendments to ORS 316.502 by section 4 of this 2007 Act apply to tax**
35 **years beginning on or after January 1, 2014.”.**

1 In line 29, delete "3" and insert "6".

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