

## HOUSE AMENDMENTS TO HOUSE BILL 3243

By COMMITTEE ON EDUCATION

April 19

1 On page 1 of the printed bill, delete lines 4 through 30 and delete page 2 and insert:

2 **“SECTION 1. Section 2 of this 2007 Act is added to and made a part of ORS chapter 315.**

3 **“SECTION 2. (1) As used in this section, ‘eligible taxpayer’ means a taxpayer who grad-**  
4 **uated from an Oregon high school on or after July 1, 2007, or received a General Educational**  
5 **Development (GED) certificate in Oregon on or after July 1, 2007, and who:**

6 **“(a) Received a degree or recognized certificate from a community college within three**  
7 **years after graduating from high school or receiving a General Educational Development**  
8 **(GED) certificate;**

9 **“(b) Received a degree or recognized certificate from an eligible post-secondary institu-**  
10 **tion, as defined in ORS 348.180, that is not a community college within five years after**  
11 **graduating from high school or receiving a General Educational Development (GED) certif-**  
12 **icate; or**

13 **“(c)(A) Received a degree or recognized certificate from a community college within**  
14 **three years after graduating from high school or receiving a General Educational Develop-**  
15 **ment (GED) certificate; and**

16 **“(B) Received a degree or recognized certificate from an eligible post-secondary institu-**  
17 **tion, as defined in ORS 348.180, that is not a community college within three years after re-**  
18 **ceiving the degree or recognized certificate from a community college.**

19 **“(2)(a) If an eligible taxpayer received a degree or recognized certificate from a commu-**  
20 **nity college, a credit against the taxes otherwise due under ORS chapter 316 is allowed to**  
21 **the eligible taxpayer in the amount of \$125. A taxpayer may receive a credit under this par-**  
22 **agraph for two tax years.**

23 **“(b) If an eligible taxpayer received a degree or recognized certificate from an eligible**  
24 **post-secondary institution that is not a community college and has not received a degree or**  
25 **recognized certificate from a community college within the period specified in subsection (1)**  
26 **of this section, a credit against the taxes otherwise due under ORS chapter 316 is allowed**  
27 **to the eligible taxpayer in the amount of \$250. A taxpayer may receive a credit under this**  
28 **paragraph for four tax years.**

29 **“(c) If an eligible taxpayer received a degree or recognized certificate from an eligible**  
30 **post-secondary institution that is not a community college and has previously received a**  
31 **degree or recognized certificate from a community college within the period specified in**  
32 **subsection (1) of this section, a credit against the taxes otherwise due under ORS chapter**  
33 **316 is allowed to the eligible taxpayer in the amount of \$250. A taxpayer may receive a credit**  
34 **under this paragraph for two tax years.**

35 **“(3) An eligible taxpayer may not receive credits under subsection (2)(a) and (c) of this**

1 section in the same tax year.

2 “(4) The credit allowed under this section is available only to a taxpayer who paid for and  
3 received the instruction leading to a degree or recognized certificate that qualified the tax-  
4 payer for a credit under this section.

5 “(5) The credit allowed under this section may not exceed the tax liability of the taxpayer  
6 for the tax year in which the credit is claimed and may not be carried forward to succeeding  
7 tax years.

8 “(6)(a) A nonresident shall be allowed the credit under this section in the proportion  
9 provided in ORS 316.117.

10 “(b) If a change in the status of a taxpayer from resident to nonresident or from non-  
11 resident to resident occurs, the credit allowed by this section shall be determined in a man-  
12 ner consistent with ORS 316.117.

13 “(c) If a change in the taxable year of a taxpayer occurs as described in ORS 314.085, or  
14 if the Department of Revenue terminates the taxpayer’s taxable year under ORS 314.440, the  
15 credit allowed under this section shall be prorated or computed in a manner consistent with  
16 ORS 314.085.

17 “SECTION 3. Section 2 of this 2007 Act applies to amounts paid in tax years beginning  
18 on or after January 1, 2009, and before January 1, 2018.”.  
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