

HOUSE AMENDMENTS TO HOUSE BILL 2839

By COMMITTEE ON RULES

April 21

1 On page 1 of the printed bill, line 6, after “2007” insert “(Oregon Family Fairness Act)”.

2 On page 3, after line 11, insert:

3 **“SECTION 5. Section 6 of this 2009 Act is added to and made a part of ORS chapter 316.**

4 **“SECTION 6. (1) As used in this section:**

5 **“(a) ‘Health insurance benefit’ means the amount included in the federal taxable income**
6 **of an employee for insurance coverage for the employee’s partner.**

7 **“(b) ‘Partner’ and ‘domestic partnership’ have the meaning given those terms in section**
8 **3, chapter 99, Oregon Laws 2007.**

9 **“(2) To derive taxable income, there shall be subtracted from federal taxable income any**
10 **amount that is included in a taxpayer’s federal taxable income for a health insurance benefit**
11 **paid by the taxpayer’s employer for health insurance coverage of a person during the tax**
12 **year, if:**

13 **“(a) The person was eligible to register as the partner of the taxpayer on February 1,**
14 **2008;**

15 **“(b) The person registered with the taxpayer in a domestic partnership on or before De-**
16 **cember 31, 2008; and**

17 **“(c) A health insurance benefit was paid for coverage provided to the person prior to**
18 **February 1, 2008, and was not taxable under state law as in effect and applicable prior to**
19 **February 1, 2008.**

20 **“(3) For any domestic partnership that was dissolved or annulled during 2008, a taxpayer**
21 **may not claim the subtraction allowed under this section for any health insurance benefit**
22 **paid for a time period beginning after the dissolution or annulment.”.**

23 In line 12, delete “5” and insert “7”.

24 In line 15, delete the first “6” and insert “8”.

25 After line 16, insert:

26 **“SECTION 9. Section 6 of this 2009 Act applies to tax years beginning on or after January**
27 **1, 2008, and before January 1, 2009.”.**

28 In line 17, delete “7” and insert “10”.

29 In line 22, delete “8” and insert “11”.

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