

# House Bill 3318

Sponsored by Representative WEIDNER; Representative ESQUIVEL

## SUMMARY

The following summary is not prepared by the sponsors of the measure and is not a part of the body thereof subject to consideration by the Legislative Assembly. It is an editor's brief statement of the essential features of the measure **as introduced**.

Provides \$100 credit against income taxes for completion of first aid training course.  
Applies to tax years beginning on or after January 1, 2010.  
Takes effect on 91st day following adjournment sine die.

## A BILL FOR AN ACT

1  
2 Relating to tax credit for completion of first aid training course; and prescribing an effective date.

3 **Be It Enacted by the People of the State of Oregon:**

4 **SECTION 1. Section 2 of this 2009 Act is added to and made a part of ORS chapter 315.**

5 **SECTION 2. (1) A credit against the taxes otherwise due under ORS chapter 316 shall be**  
6 **allowed to a taxpayer who during the tax year completes a first aid training course that**  
7 **conforms to standards at least equivalent to the American Red Cross seven-hour first aid**  
8 **training and cardiopulmonary resuscitation course.**

9 **(2) The Department of Revenue shall prescribe by rule criteria for substantiating com-**  
10 **pletion and expenses of a first aid training course.**

11 **(3) The amount of the credit allowed under subsection (1) of this section shall be the**  
12 **lesser of:**

13 **(a) The unreimbursed expenses of the taxpayer associated with attending course**  
14 **meetings, including enrollment fees, cost of printed materials, cost of transportation to the**  
15 **course meetings and child care fees necessitated by attendance; or**

16 **(b) \$100.**

17 **(4) A nonresident shall be allowed the credit under this section in the proportion provided**  
18 **under ORS 316.117.**

19 **(5) If a change in the tax year of a taxpayer occurs as described in ORS 314.085, or if the**  
20 **Department of Revenue terminates the taxpayer's tax year under ORS 314.440, the credit**  
21 **allowed under this section shall be prorated or computed in a manner consistent with ORS**  
22 **314.085.**

23 **(6) If a change in the status of a taxpayer from resident to nonresident or from nonres-**  
24 **ident to resident occurs, the credit allowed under this section shall be determined in a**  
25 **manner consistent with ORS 316.117.**

26 **SECTION 3. Section 2 of this 2009 Act applies to tax years beginning on or after January**  
27 **1, 2010.**

28 **SECTION 4. This 2009 Act takes effect on the 91st day after the date on which the reg-**  
29 **ular session of the Seventy-fifth Legislative Assembly adjourns sine die.**

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**NOTE:** Matter in **boldfaced** type in an amended section is new; matter *[italic and bracketed]* is existing law to be omitted.  
New sections are in **boldfaced** type.