

# House Bill 3362

Sponsored by Representative WEIDNER

## 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 credit against income taxes for English as a second language class.  
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 English as a second language class; 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 participates in an English as a second lan-**  
7 **guage class.**

8 **(2) The Department of Revenue shall prescribe by rule criteria for substantiating com-**  
9 **pletion and expenses of the class.**

10 **(3) The amount of the credit allowed under subsection (1) of this section shall equal the**  
11 **unreimbursed expenses of the taxpayer associated with attending class meetings, including**  
12 **enrollment fees, cost of printed materials, cost of transportation to the class meetings and**  
13 **child care fees necessitated by attendance.**

14 **(4) A taxpayer may claim the credit allowed under this section for a maximum of three**  
15 **tax years.**

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

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

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

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

27 **SECTION 4. This 2009 Act takes effect on the 91st day after the date on which the reg-**  
28 **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.