

**SENATE MINORITY REPORT
AMENDMENTS TO
A-ENGROSSED HOUSE JOINT RESOLUTION 13**

June 24

President Courtney:

A minority of your Committee on Rules, to whom was referred A-engrossed House Joint Resolution 13, having had the same under consideration, respectfully reports it back with the recommendation that it be adopted with the following amendments:

1 On page 1 of the printed A-engrossed joint resolution, line 2, after "Oregon" insert a colon and
2 delete ", two-thirds of all the".

3 Delete lines 3 through 20 and delete pages 2 through 6 and insert:

4 "**PARAGRAPH 1.** The Constitution of the State of Oregon is amended by creating new sections
5 15 and 15a to be added to and made a part of Article IX, such sections to read:

6 "**SECTION 15. (1) A credit against taxes that are otherwise due under the personal in-**
7 **come tax laws of this state or, if the taxpayer is a corporation, under the corporate income**
8 **and excise tax laws of this state is allowed to a taxpayer who creates new employment po-**
9 **sitions. The amount of the credit is \$3,000 for each full-time position that is created. If any**
10 **created positions are part-time, the amount of the credit shall be prorated to equal \$3,000**
11 **multiplied by the total number of full-time equivalent positions created.**

12 "**(2) In order to qualify a taxpayer for the credit allowed under this section, a position**
13 **must:**

14 "**(a) Be filled between July 1, 2009, and December 31, 2009;**

15 "**(b) Remain filled for at least 12 consecutive months; and**

16 "**(c) Create a net increase in the number of full-time equivalent positions of the taxpayer**
17 **compared to the taxpayer's payroll as of June 1, 2009.**

18 "**(3) Prior to claiming the credit allowed under this section, a taxpayer is required to**
19 **receive written certification of eligibility from a state agency designated by law.**

20 "**(4) The credit allowed under this section may not exceed the tax liability of the taxpayer**
21 **for the tax year.**

22 "**(5) Any tax credit otherwise allowable under this section that is not used by the tax-**
23 **payer in a particular tax year may be carried forward and offset against the taxpayer's tax**
24 **liability for the next succeeding tax year. Any credit remaining unused in the next succeed-**
25 **ing tax year may be carried forward and used in the second succeeding tax year, and likewise**
26 **any credit not used in that second succeeding tax year may be carried forward and used in**
27 **the third succeeding tax year but may not be carried forward for any tax year thereafter.**

28 "**(6) A nonresident shall be allowed the credit under this section. The credit shall be**
29 **computed in the same manner and be subject to the same limitations as the credit granted**
30 **to a resident.**

31 "**(7) If a change in the taxable year of the taxpayer occurs, the Legislative Assembly shall**
32 **provide by law the manner in which the credit allowed by this section shall be prorated or**

1 **computed.**

2 **“(8) If a change in the status of a taxpayer from resident to nonresident or from non-**
3 **resident to resident occurs, the credit allowed by this section shall be determined in a man-**
4 **ner provided by the Legislative Assembly by law.**

5 **“(9) The total amount of tax credits allowed to taxpayers under this section may not**
6 **exceed \$10 million.**

7 **“(10) A state agency designated by law may adopt rules for the purposes of this section,**
8 **including policies and procedures for certifying taxpayers as eligible for the credit allowed**
9 **under this section as required by subsection (3) of this section.**

10 **“SECTION 15a. Section 15 of this Article is repealed on January 2, 2013.**

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12 **“PARAGRAPH 2. The amendment proposed by this resolution shall be submitted to the**
13 **people for their approval or rejection at the next regular general election held throughout**
14 **this state.”.**

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/s/ Ted Ferrioli
Senator

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/s/ Brian Boquist
Senator

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