

Senate Bill 714

Sponsored by Senator STARR; Senators BOQUIST, FERRIOLI, GEORGE, GIROD, KRUSE, MORSE, WINTERS

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 tax credit for certain expenses of home school education for eligible child.
Applies to tax years beginning on or after January 1, 2010.

A BILL FOR AN ACT

1
2 Relating to tax credit for home school education.

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

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

5 (a) "Eligible child" means a child who is younger than 18 years of age during any part
6 of the tax year for which a credit is claimed under this section and who attends a home
7 school taught by a parent, legal guardian or private teacher.

8 (b) "Home school" means a course of education that is provided in the child's home
9 pursuant to ORS 339.030 and 339.035.

10 (c) "Qualified taxpayer" means a parent or guardian of an eligible child.

11 (2) A credit against the taxes otherwise due under ORS chapter 316 is allowed to a qual-
12 ified taxpayer for expenses incurred in providing home school instruction for an eligible child,
13 provided the child attends a home school for at least three months during the tax year for
14 which the credit is claimed.

15 (3)(a) The credit allowed under this section may not exceed the lesser of:

16 (A) \$250; or

17 (B) The actual costs incurred by the qualified taxpayer for books, supplies and curricula
18 used to provide home school instruction for the eligible child.

19 (b) Moneys paid to a teacher or instructor who provides home school education may not
20 be included as costs under this section.

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

23 (5)(a) A nonresident individual shall be allowed the credit computed in the same manner
24 and subject to the same limitations as the credit allowed a resident by this section. However,
25 the credit shall be prorated using the proportion provided in ORS 316.117.

26 (b) If a change in the taxable year of the taxpayer occurs as described in ORS 314.085,
27 or if the Department of Revenue terminates the taxpayer's taxable year under ORS 314.440,
28 the credit allowed by this section shall be prorated or computed in a manner consistent with
29 ORS 314.085.

30 (c) If a change in the status of the taxpayer from resident to nonresident or from non-
31 resident to resident occurs, the credit allowed by this section shall be determined in a man-

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.

1 ner consistent with ORS 316.117.

2 **SECTION 2. Section 1 of this 2009 Act applies to qualifying expenses for home schooling**
3 **incurred on or after January 1, 2010, and for which a credit is claimed for tax years beginning**
4 **on or after January 1, 2010.**

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