

House Bill 3248

Sponsored by Representative PARRISH; Representatives BOONE, BUCKLEY, CONGER, HUFFMAN, MATTHEWS, MCLANE, SHEEHAN, THOMPSON, 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 fees paid by member of Oregon National Guard or military reservist for Internet service provided outside United States.

Applies to tax years beginning on or after January 1, 2012.

Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

1
2 Relating to a tax credit for armed forces personnel overseas Internet service; and prescribing an
3 effective date.

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

5 **SECTION 1. Section 2 of this 2011 Act is added to and made a part of ORS chapter 315.**

6 **SECTION 2. (1) A credit against the taxes otherwise due under ORS chapter 316 shall be**
7 **allowed to a taxpayer who during the tax year:**

8 (a) **Is a member of the Oregon National Guard or a military reservist ordered on active**
9 **duty;**

10 (b) **Is deployed to a location outside the United States; and**

11 (c) **Makes payments to a service provider for Internet access or usage provided outside**
12 **the United States.**

13 (2) **The amount of the credit allowed under this section shall be equal to the amount**
14 **actually paid by the taxpayer to the service provider for Internet access or usage provided**
15 **outside the United States during the tax year.**

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

18 (4) **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 (5) **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 2011 Act applies to tax years beginning on or after January**
26 **1, 2012.**

27 **SECTION 4. This 2011 Act takes effect on the 91st day after the date on which the 2011**
28 **session of the Seventy-sixth Legislative Assembly adjourns sine die.**

29

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.