

# House Bill 3586

Sponsored by Representative HICKS

## 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, 2012.  
Takes effect on 91st day following adjournment sine die.

## A BILL FOR AN ACT

1  
2 Relating to tax credit for home school education; and prescribing an effective date.

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

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

5 **SECTION 2. (1) As used in this section:**

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

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

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

12 (2) A credit against the taxes otherwise due under ORS chapter 316 is allowed to a qual-  
13 ified taxpayer for expenses incurred in providing home school instruction for an eligible child,  
14 provided the child, during the tax year for which the credit is claimed, attends a home school  
15 for days equaling at least 50 percent of the school days in which public schools are in session  
16 in the district in which the child resides.

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

18 (A) \$500; or

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

21 (b) Moneys paid to a private teacher who provides home school instruction may not be  
22 included as costs under this section.

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

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

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

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       (c) If a change in the status of the taxpayer from resident to nonresident or from non-  
2 resident to resident occurs, the credit allowed by this section shall be determined in a man-  
3 ner consistent with ORS 316.117.

4       SECTION 3. Section 2 of this 2011 Act applies to qualifying expenses for home schooling  
5 incurred on or after January 1, 2012, and for which a credit is claimed for tax years beginning  
6 on or after January 1, 2012.

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

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