

PRELIMINARY

77TH OREGON LEGISLATIVE ASSEMBLY
2013 REGULAR SESSION
STAFF MEASURE SUMMARY
HOUSE REVENUE COMMITTEE

MEASURE: HB 2883
CARRIER:

REVENUE:
FISCAL:

Action:

Vote:

Yeas:

Nays:

Exc.:

Prepared By: Chris Allanach, Economist

Meeting Dates: 6/19

WHAT THE BILL DOES: Creates in income tax credit for members of Oregon National Guard, or military reservist ordered on active duty, deployed to location outside of United States. The amount of the credit is equal to payments incurred by the taxpayer for internet access or usage while abroad. Applies to tax years beginning on or after January 1, 2014. Becomes effective 91 days after Legislative Assembly adjourns sine die.

ISSUES DISCUSSED:

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EFFECT OF COMMITTEE AMENDMENTS:

BACKGROUND: Military service members overseas use internet service to stay in contact with their families, friends and each other. Internet service through a government contracted provider abroad may cost anywhere from \$60 to \$100 a month. Some military service members have a difficult time paying for this service. House Bill 2883 defrays the cost of Internet service for military service members abroad by allowing a tax credit of the equivalent amount.

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