

REVENUE: Revenue statement issued

FISCAL: Minimal fiscal impact, no statement issued

Action:	Without Recommendation as to Passage and Be Referred to the Committee on Revenue by Prior Reference
Vote:	9 - 0 - 0
Yeas:	Fagan, Gomberg, Gorsek, Huffman, Parrish, Reardon, Sprenger, Whisnant, Gelser
Nays:	0
Exc.:	0
Prepared By:	Rick Berkobien, Administrator
Meeting Dates:	3/25

WHAT THE MEASURE DOES: Creates tax credit of up to \$6,000 for special needs child attending private school or public school charging tuition. Applies credit to expenses actually paid or incurred for student with special needs. Allows spouses filing separate return to claim proportional share. Defines eligible student as student between ages five and 21 years who has been identified as a child with a disability or who has an individualized education plan and receives special education services on a daily basis. Directs Department of Revenue to establish by rule policies and procedures for determining eligibility of taxpayer to claim credit. Applies to school years beginning on or after January 1, 2013. Takes effect on the 91st day following adjournment sine die.

ISSUES DISCUSSED:

- Approaching deadlines and need to move to Revenue
- Purpose of moving without recommendation

EFFECT OF COMMITTEE AMENDMENT: No amendment.

BACKGROUND: According to the Oregon Department of Education’s statistics, in the 2011-12 school year there were over 84,000 children who required some type of special education service. This includes children who are deaf, blind, autistic, have an intellectual disability, an emotional disturbance, or a variety of other needs, which require some type of special education service. This figure is up from the 2008-09 school year when the ODE reported about 81,000 students required some type of special education service.