

**PROPOSED AMENDMENTS TO
A-ENGROSSED HOUSE BILL 2505**

1 On page 1 of the printed A-engrossed bill, line 2, after “expenditures;”
2 insert “creating new provisions;” and after “315.050” insert “; and prescribing
3 an effective date”.

4 On page 2, after line 10, insert:

5 **“SECTION 3. Section 4 of this 2013 Act is added to and made a part
6 of ORS chapter 315.**

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

8 **“(a) ‘Educator’ means an individual who is a teacher, administra-
9 tor, counselor or educational assistant in any grade from preschool
10 through grade 12:**

11 **“(A) At any public school or program in this state;**

12 **“(B) At any private or parochial school in this state as described in
13 ORS 339.030 (1)(a);**

14 **“(C) As a private teacher as described in ORS 339.030 (1)(d); or**

15 **“(D) As a parent or legal guardian as provided by ORS 339.030 (1)(e).**

16 **“(b) ‘Teacher classroom expenses’ means expenses paid or incurred
17 by an educator that, if paid or incurred by an eligible educator, would
18 qualify for a deduction in tax years beginning on or after January 1,
19 2013, and before January 1, 2014, for certain expenses of elementary
20 and secondary school teachers under section 62(a)(2)(D) of the Internal
21 Revenue Code.**

22 **“(2) A credit in an amount not to exceed \$250 shall be allowed**

1 against the taxes that are otherwise due under ORS chapter 316 for
2 teacher classroom expenses of the taxpayer paid or incurred during the
3 tax year.

4 “(3) A taxpayer claiming a credit under this section shall add to
5 federal taxable income for Oregon tax purposes any amount that is
6 deducted for federal tax purposes and that also serves as the basis for
7 the credit allowed under this section.

8 “(4)(a) A nonresident shall be allowed the credit under this section
9 in the proportion provided in ORS 316.117.

10 “(b) If a change in the status of a taxpayer from resident to non-
11 resident or from nonresident to resident occurs, the credit allowed
12 under this section shall be determined in a manner consistent with
13 ORS 316.117.

14 “(c) If a change in the taxable year of a taxpayer occurs as de-
15 scribed in ORS 314.085, or if the Department of Revenue terminates the
16 taxpayer’s taxable year under ORS 314.440, the credit allowed under
17 this section shall be prorated or computed in a manner consistent with
18 ORS 314.085.

19 “SECTION 5. Section 4 of this 2013 Act applies to tax years begin-
20 ning on or after January 1, 2013, and before January 1, 2019.

21 “SECTION 6. This 2013 Act takes effect on the 91st day after the
22 date on which the 2013 regular session of the Seventy-seventh Legis-
23 lative Assembly adjourns sine die.”.

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