

**PROPOSED AMENDMENTS TO  
HOUSE BILL 2503**

1 Delete lines 7 through 14 of the printed bill and insert:

2 **“SECTION 2. (1) Subject to subsection (3) of this section, if the**  
3 **Oregon Department of Administrative Services, with the approval of**  
4 **the Governor, reduces the amount allotted to state agencies in the**  
5 **manner provided in ORS 291.261, the amount of a state tax expenditure**  
6 **that may be claimed by a taxpayer in a tax year is reduced in the**  
7 **manner described in subsection (2) of this section by the same per-**  
8 **centage that allotments are reduced under ORS 291.261.**

9 **“(2) A state tax expenditure is reduced under subsection (1) of this**  
10 **section for each tax year by a percentage equal to the cumulative total**  
11 **percentage that allotments are reduced under ORS 291.261 for the same**  
12 **tax year.**

13 **“(3) Subsections (1) and (2) of this section:**

14 **“(a) Apply to state tax expenditures described in ORS 285C.309,**  
15 **315.104, 315.119, 315.138, 315.141, 315.169, 315.204, 315.213, 315.237, 315.271,**  
16 **315.304, 315.507, 315.521, 315.533, 315.610, 316.085, 316.680 (1)(b), 316.695**  
17 **(1)(c) and (d), (3) and (7), 316.752, 316.758, 316.765, 317.115, 317.122,**  
18 **317.124, 317.151, 317.152 and 317.154 and sections 6 and 9, chapter 826,**  
19 **Oregon Laws 2005, and section 2, chapter 65, Oregon Laws 2012.**

20 **“(b) Do not apply in the case of allotment reductions made during**  
21 **the period beginning on October 1 and ending on December 31 of any**  
22 **year.**

1       **“(4) If the amount of state tax expenditures that may be claimed**  
2 **by a taxpayer in a tax year is reduced under this section, the Depart-**  
3 **ment of Revenue and the Oregon Business Development Department**  
4 **shall each provide notice of the reduction on a website of the depart-**  
5 **ment.”.**

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