

**PROPOSED AMENDMENTS TO
HOUSE BILL 3367**

1 In line 2 of the printed bill, after the semicolon delete the rest of the line
2 and line 3 and insert “and prescribing an effective date.”.

3 Delete lines 5 through 16 and insert:

4 **“SECTION 1. Section 2 of this 2013 Act is added to and made a part**
5 **of ORS chapter 315.**

6 **“SECTION 2. (1) A credit against the taxes otherwise due under**
7 **ORS chapter 316 shall be allowed to a taxpayer who during the tax**
8 **year:**

9 **“(a) Is a member of the Oregon National Guard or a military**
10 **reservist ordered on active duty;**

11 **“(b) Is deployed to a location outside the United States; and**

12 **“(c) Makes payments to a service provider for Internet access or**
13 **usage provided outside the United States.**

14 **“(2) The amount of the credit allowed under this section shall be**
15 **equal to the amount actually paid by the taxpayer to the service pro-**
16 **vider for Internet access or usage provided outside the United States**
17 **during the tax year.**

18 **“(3) A nonresident shall be allowed the credit under this section in**
19 **the proportion provided under ORS 316.117.**

20 **“(4) If a change in the tax year of a taxpayer occurs as described**
21 **in ORS 314.085, or if the Department of Revenue terminates the**
22 **taxpayer’s tax year under ORS 314.440, the credit allowed under this**

1 section shall be prorated or computed in a manner consistent with
2 **ORS 314.085.**

3 **“(5) If a change in the status of a taxpayer from resident to non-**
4 **resident or from nonresident to resident occurs, the credit allowed**
5 **under this section shall be determined in a manner consistent with**
6 **ORS 316.117.**

7 **“SECTION 3. Section 2 of this 2013 Act applies to tax years begin-**
8 **ning on or after January 1, 2014.**

9 **“SECTION 4. This 2013 Act takes effect on the 91st day after the**
10 **date on which the 2013 regular session of the Seventy-seventh Legis-**
11 **lative Assembly adjourns sine die.”.**

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