

**PROPOSED AMENDMENTS TO
SENATE BILL 1534**

1 On page 1 of the printed bill, line 2, after “316.043,” insert “316.099,” and
2 after “316.693,” insert “316.758,”.

3 On page 4, after line 39, insert:

4 **“SECTION 6.** ORS 316.099 is amended to read:

5 “316.099. (1) As used in this section, unless the context requires otherwise:

6 “(a) ‘Child with a disability’ means a qualifying child under section 152
7 of the Internal Revenue Code who has been determined eligible for early
8 intervention services or is diagnosed for the purposes of special education
9 as being mentally retarded, multidisabled, visually impaired, hard of hearing,
10 deaf-blind, orthopedically impaired or other health impaired or as having
11 autism, emotional disturbance or traumatic brain injury, in accordance with
12 State Board of Education rules.

13 “(b) ‘Early intervention services’ means programs of treatment and ha-
14 bilitation designed to address a child’s developmental deficits in sensory,
15 motor, communication, self-help and socialization areas.

16 “(c) ‘Special education’ means specially designed instruction to meet the
17 unique needs of a child with a disability, including regular classroom in-
18 struction, instruction in physical education, home instruction and instruc-
19 tion in hospitals, institutions and special schools.

20 “(2) The State Board of Education shall adopt rules further defining ‘child
21 with a disability’ for purposes of this section. A diagnosis obtained for the
22 purposes of entitlement to special education or early intervention services

1 shall serve as the basis for a claim for the additional credit allowed under
2 subsection (3) of this section.

3 “(3) In addition to the personal exemption credit allowed by this chapter
4 for state personal income tax purposes for a dependent of the taxpayer, there
5 shall be allowed an additional personal exemption credit for a child with a
6 disability if the child is a child with a disability at the close of the tax year.
7 The amount of the credit **allowed for the dependent for the tax year** shall
8 be *[equal to the amount allowed as the personal exemption credit for the de-*
9 *pendent for state personal income tax purposes for the tax year]* **calculated**
10 **as provided in ORS 316.085, except that the amount may not be reduced**
11 **on the basis of income under ORS 316.085 (5).**

12 “(4) Each taxpayer qualifying for the additional personal exemption credit
13 allowed by this section may claim the credit on the personal income tax re-
14 turn. However, the claim shall be substantiated by any proof of entitlement
15 to the credit as may be required by the state board by rule.

16 **“SECTION 7.** ORS 316.758 is amended to read:

17 “316.758. In addition to the personal exemption credit allowed by this
18 chapter for state personal income tax purposes, there shall be allowed an
19 additional personal exemption credit for the taxpayer if the taxpayer has a
20 severe disability at the close of the taxable year. The amount of the credit
21 **allowed for the tax year** shall be *[equal to the amount allowed as the per-*
22 *sonal exemption credit for the taxpayer for state personal income tax purposes*
23 *for the taxable year]* **calculated as provided in ORS 316.085, except that**
24 **the amount may not be reduced on the basis of income under ORS**
25 **316.085 (5).**

26 **“SECTION 8.** The amendments to ORS 316.099 and 316.758 by
27 sections 6 and 7 of this 2014 Act apply to tax years beginning on or
28 after January 1, 2013.”.

29 In line 40, delete “6” and insert “9”.

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