

HOUSE AMENDMENTS TO HOUSE BILL 2119

By COMMITTEE ON HUMAN SERVICES AND HOUSING

April 21

1 Delete line 3 of the printed bill and insert “creating new provisions; amending ORS 316.758 and
2 section 42, chapter 913, Oregon Laws 2009; and prescribing an effective date.”.

3 After line 7, insert:

4 “**SECTION 2.** ORS 316.758, as amended by section 9, chapter 114, Oregon Laws 2014, is
5 amended to read:

6 “316.758. (1) In addition to the personal exemption credit allowed by this chapter for state per-
7 sonal income tax purposes, there shall be allowed an additional personal exemption credit for the
8 taxpayer if the taxpayer:

9 “(a) Has a severe disability at the close of the taxable year[.]; and

10 “(b) **Has adjusted gross income, as reported on any type of return, that does not exceed**
11 **\$100,000 for the tax year.**

12 “(2) The amount of the credit [*allowed for the tax year shall be calculated as provided in ORS*
13 *316.085, except that the amount may not be reduced on the basis of income under ORS 316.085 (5)*]
14 **shall be equal to the amount allowed as the personal exemption credit for the taxpayer for**
15 **state personal income tax purposes for the tax year.**

16 “**SECTION 3.** The amendments to ORS 316.758 by section 2 of this 2015 Act apply to tax
17 years beginning on or after January 1, 2016.

18 “**SECTION 4.** This 2015 Act takes effect on the 91st day after the date on which the 2015
19 regular session of the Seventy-eighth Legislative Assembly adjourns sine die.”.

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