

## HOUSE AMENDMENTS TO HOUSE BILL 2122

By COMMITTEE ON HUMAN SERVICES AND HOUSING

April 21

1 In line 2 of the printed bill, after “disability;” delete the rest of the line and insert “creating  
2 new provisions; amending ORS 316.099 and section 39, chapter 913, Oregon Laws 2009; and pre-  
3 scribing an effective date.”.

4 Delete line 3.

5 After line 7, insert:

6 “**SECTION 2.** ORS 316.099, as amended by section 8, chapter 114, Oregon Laws 2014, is  
7 amended to read:

8 “316.099. (1) As used in this section, unless the context requires otherwise:

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

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

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

20 “(2) The State Board of Education shall adopt rules further defining ‘child with a disability’ for  
21 purposes of this section. A diagnosis obtained for the purposes of entitlement to special education  
22 or early intervention services shall serve as the basis for a claim for the additional credit allowed  
23 under subsection (3) of this section.

24 “(3) In addition to the personal exemption credit allowed by this chapter for state personal in-  
25 come tax purposes for a dependent of the taxpayer, **for a taxpayer with adjusted gross income**  
26 **that does not exceed \$100,000 on any type of return**, there shall be allowed an additional per-  
27 sonal exemption credit for a child with a disability if the child is a child with a disability at the  
28 close of the tax year. The amount of the credit allowed for the dependent for the tax year shall be  
29 calculated as provided in ORS 316.085[ *except that the amount may not be reduced on the basis of*  
30 *income under ORS 316.085 (5)*].

31 “(4) Each taxpayer qualifying for the additional personal exemption credit allowed by this sec-  
32 tion may claim the credit on the personal income tax return. However, the claim shall be substan-  
33 tiated by any proof of entitlement to the credit as may be required by the state board by rule.

34 “**SECTION 3. The amendments to ORS 316.099 by section 2 of this 2015 Act apply to tax**  
35 **years beginning on or after January 1, 2016.**

