

HOUSE AMENDMENTS TO HOUSE BILL 2239

By COMMITTEE ON HUMAN SERVICES AND HOUSING

April 21

- 1 On page 1 of the printed bill, delete lines 7 through 9 and insert:
- 2 “(a) ‘At-risk or disadvantaged youth’ means an unmarried person under 19 years of age who is:
- 3 “(A) A student who is eligible for free or reduced price lunch under the United States Depart-
- 4 ment of Agriculture’s National School Lunch Program;
- 5 “(B) Taking part in an individual education plan in accordance with the Individuals with Disa-
- 6 bilities Education Act, 20 U.S.C. 1400 et seq.;
- 7 “(C) Not enrolled in school or participating in the labor force;
- 8 “(D) Currently placed in foster care;
- 9 “(E) A youth offender as defined in ORS 419A.004; or
- 10 “(F) Currently in the custody of the Oregon Youth Authority.”
- 11 In line 10, before “who” insert “, or a youth with an intellectual or developmental disability,”.
- 12 Delete line 11 and insert:
- 13 “(A) As of the close of the tax year, is at least 16 and not yet 19 years of age;”.
- 14 Delete line 14 and insert:
- 15 “(C) Has worked at least 200 hours for the taxpayer after attaining the age of 16 and before
- 16 attaining the age of 19.
- 17 “(c) ‘Youth with an intellectual or developmental disability’ means an unmarried person under
- 18 19 years of age with an intellectual disability or a developmental disability, as those terms are de-
- 19 fined in ORS 427.005.”.
- 20 Delete lines 19 through 22 and insert “youth, the credit is allowed for the tax year in which the
- 21 qualified youth meets the requirements of subsection (1)(b)(C) of this section.
- 22 “(3) A deduction may not be taken for the portion of expenses or payments, otherwise allowable
- 23 as a deduction, that is equal to the amount of the credit claimed under this section.”.
- 24 On page 2, delete lines 5 through 7.
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