

# House Bill 3264

Sponsored by Representative WILSON

## SUMMARY

The following summary is not prepared by the sponsors of the measure and is not a part of the body thereof subject to consideration by the Legislative Assembly. It is an editor's brief statement of the essential features of the measure **as introduced**.

Establishes personal income tax credit of \$250 per dependent child.  
Applies to tax years beginning on or after January 1, 2016.

## A BILL FOR AN ACT

1  
2 Relating to a per child tax credit.

3 **Be It Enacted by the People of the State of Oregon:**

4 **SECTION 1. Section 2 of this 2015 Act is added to and made a part of ORS chapter 316.**

5 **SECTION 2. A taxpayer shall be allowed a credit, in the amount of \$250 per dependent,**  
6 **against the taxes otherwise due under this chapter for each dependent of the taxpayer who:**

7 (1) **Is a qualifying child, as defined in section 152 of the Internal Revenue Code; and**

8 (2) **Is claimed by the taxpayer on the taxpayer's federal tax return.**

9 **SECTION 3. Section 2 of this 2015 Act applies to tax years beginning on or after January**  
10 **1, 2016.**

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**NOTE:** Matter in **boldfaced** type in an amended section is new; matter [*italic and bracketed*] is existing law to be omitted. New sections are in **boldfaced** type.