

Senate Bill 122

Sponsored by Senator HANSELL (Presession filed.)

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**.

Creates income tax credit for classroom expenses of educator or parent.
Applies to tax years beginning on or after January 1, 2015, and before January 1, 2021.
Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

1
2 Relating to a tax credit for classroom expenses; and prescribing an effective date.

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 315.**

5 **SECTION 2. (1) As used in this section:**

6 (a) "Classroom expenses" means expenses paid or incurred by an educator or parent in
7 connection with books, academic curricula, supplies, other than athletic supplies, for courses
8 of instruction in health or physical education, computer equipment and related software and
9 services or other equipment and supplementary materials used in the classroom.

10 (b) "Educator" means an individual who is a teacher, administrator, counselor or educa-
11 tional assistant in any grade from preschool through grade 12:

12 (A) At any public school or program in this state;

13 (B) At any private or parochial school in this state as described in ORS 339.030 (1)(a);

14 (C) As a private teacher as described in ORS 339.030 (1)(d); or

15 (D) As provided for a parent or legal guardian by ORS 339.030 (1)(e).

16 (c) "Parent" includes a guardian, custodian or other person with authority to act on be-
17 half of a student.

18 (2) A credit in an amount not to exceed \$250 shall be allowed against the taxes that are
19 otherwise due under ORS chapter 316 for classroom expenses of the taxpayer paid or in-
20 curred during the tax year.

21 (3) A taxpayer claiming a credit under this section shall add to federal taxable income for
22 Oregon tax purposes any amount that is deducted for federal tax purposes and that also
23 serves as the basis for the credit allowed under this section.

24 (4)(a) A nonresident shall be allowed the credit under this section in the proportion pro-
25 vided in ORS 316.117.

26 (b) If a change in the status of a taxpayer from resident to nonresident or from nonres-
27 ident to resident occurs, the credit allowed under this section shall be determined in a
28 manner consistent with ORS 316.117.

29 (c) If a change in the tax year of a taxpayer occurs as described in ORS 314.085, or if the
30 Department of Revenue terminates the taxpayer's tax year under ORS 314.440, the credit
31 allowed under this section shall be prorated or computed in a manner consistent with ORS

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.

1 **314.085.**

2 **SECTION 3. Section 2 of this 2015 Act applies to tax years beginning on or after January**
3 **1, 2015, and before January 1, 2021.**

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

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