

SENATE AMENDMENTS TO SENATE BILL 122

By COMMITTEE ON EDUCATION

March 31

1 On page 1 of the printed bill, delete lines 6 through 9 and insert:

2 “(a) ‘Classroom expenses’ means expenses paid by an educator in connection with books, aca-
3 demic curricula, supplies for courses of instruction in health or physical education other than ath-
4 letic supplies, computer equipment and related software and services or other equipment and
5 supplementary materials used in the classroom.”.

6 In line 12, after the semicolon insert “or”.

7 In line 13, delete the semicolon and insert a period.

8 Delete lines 14 through 20 and insert:

9 “(2) A credit against the taxes otherwise due under ORS chapter 316 shall be allowed to a tax-
10 payer for classroom expenses paid during the tax year. The credit may not exceed the lesser of:

11 “(a) The total classroom expenses paid during the tax year;

12 “(b) \$200 on a joint return or \$100 on any other type of return; or

13 “(c) The tax liability of the taxpayer for the tax year.”.

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