

**PROPOSED AMENDMENTS TO  
SENATE BILL 122**

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 con-  
3 nection with books, academic curricula, supplies for courses of instruction  
4 in health or physical education other than athletic supplies, computer  
5 equipment and related software and services or other equipment and supple-  
6 mentary materials used in the classroom.”.

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

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

9 Delete lines 14 through 20 and insert:

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

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

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

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

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