

**PROPOSED AMENDMENTS TO
HOUSE BILL 2122**

1 In line 2 of the printed bill, after “disability;” delete the rest of the line
2 and insert “creating new provisions; amending ORS 316.099 and section 39,
3 chapter 913, Oregon Laws 2009; and prescribing an effective date.”.

4 Delete line 3.

5 After line 7, insert:

6 **“SECTION 2.** ORS 316.099, as amended by section 8, chapter 114, Oregon
7 Laws 2014, is amended to read:

8 “316.099. (1) As used in this section, unless the context requires otherwise:

9 “(a) ‘Child with a disability’ means a qualifying child under section 152
10 of the Internal Revenue Code who has been determined eligible for early
11 intervention services or is diagnosed for the purposes of special education
12 as being mentally retarded, multidisabled, visually impaired, hard of hearing,
13 deaf-blind, orthopedically impaired or other health impaired or as having
14 autism, emotional disturbance or traumatic brain injury, in accordance with
15 State Board of Education rules.

16 “(b) ‘Early intervention services’ means programs of treatment and ha-
17 bilitation designed to address a child’s developmental deficits in sensory,
18 motor, communication, self-help and socialization areas.

19 “(c) ‘Special education’ means specially designed instruction to meet the
20 unique needs of a child with a disability, including regular classroom in-
21 struction, instruction in physical education, home instruction and instruc-
22 tion in hospitals, institutions and special schools.

1 “(2) The State Board of Education shall adopt rules further defining ‘child
2 with a disability’ for purposes of this section. A diagnosis obtained for the
3 purposes of entitlement to special education or early intervention services
4 shall serve as the basis for a claim for the additional credit allowed under
5 subsection (3) of this section.

6 “(3) In addition to the personal exemption credit allowed by this chapter
7 for state personal income tax purposes for a dependent of the taxpayer, **for**
8 **a taxpayer with adjusted gross income that does not exceed \$100,000**
9 **on any type of return**, there shall be allowed an additional personal ex-
10 emption credit for a child with a disability if the child is a child with a
11 disability at the close of the tax year. The amount of the credit allowed for
12 the dependent for the tax year shall be calculated as provided in ORS
13 316.085[*except that the amount may not be reduced on the basis of income*
14 *under ORS 316.085 (5)*].

15 “(4) Each taxpayer qualifying for the additional personal exemption credit
16 allowed by this section may claim the credit on the personal income tax re-
17 turn. However, the claim shall be substantiated by any proof of entitlement
18 to the credit as may be required by the state board by rule.

19 “**SECTION 3. The amendments to ORS 316.099 by section 2 of this**
20 **2015 Act apply to tax years beginning on or after January 1, 2016.**

21 “**SECTION 4. This 2015 Act takes effect on the 91st day after the**
22 **date on which the 2015 regular session of the Seventy-eighth Legisla-**
23 **tive Assembly adjourns sine die.”.**

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