

**PROPOSED AMENDMENTS TO
HOUSE BILL 2239**

1 On page 1 of the printed bill, delete lines 7 through 9 and insert:

2 “(a) “At-risk or disadvantaged youth” means an unmarried person under
3 19 years of age who is:

4 “(A) A student who is eligible for free or reduced price lunch under the
5 United States Department of Agriculture’s National School Lunch Program;

6 “(B) Taking part in an individual education plan in accordance with the
7 Individuals with Disabilities Education Act, 20 U.S.C. 1400 et seq.;

8 “(C) Not enrolled in school or participating in the labor force;

9 “(D) Currently placed in foster care;

10 “(E) A youth offender as defined in ORS 419A.004; or

11 “(F) Currently in the custody of the Oregon Youth Authority.”.

12 In line 10, before “who” insert “, or a youth with an intellectual or de-
13 velopmental disability,”.

14 Delete line 11 and insert:

15 “(A) As of the close of the tax year, is at least 16 and not yet 19 years
16 of age;”.

17 Delete line 14 and insert:

18 “(C) Has worked at least 200 hours for the taxpayer after attaining the
19 age of 16 and before attaining the age of 19.

20 “(c) ‘Youth with an intellectual or developmental disability’ means an
21 unmarried person under 19 years of age with an intellectual disability or a
22 developmental disability, as those terms are defined in ORS 427.005.”.

1 Delete lines 19 through 22 and insert “youth, the credit is allowed for the
2 tax year in which the qualified youth meets the requirements of subsection
3 (1)(b)(C) of this section.

4 “(3) A deduction may not be taken for the portion of expenses or pay-
5 ments, otherwise allowable as a deduction, that is equal to the amount of the
6 credit claimed under this section.”.

7 On page 2, delete lines 5 through 7.

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