

**PROPOSED AMENDMENTS TO  
SENATE BILL 42**

1 In line 2 of the printed bill, after “function;” delete the rest of the line  
2 and delete line 3 and insert “creating new provisions; amending ORS 316.079  
3 and section 41, chapter 913, Oregon Laws 2009; and prescribing an effective  
4 date.”.

5 After line 7, insert:

6 **“SECTION 2.** ORS 316.079 is amended to read:

7 “316.079. (1) A [~~\$50~~] **\$250** credit, against income taxes [*owed*,] **otherwise**  
8 **due under this chapter**, shall be allowed a taxpayer who as of the close  
9 of the [*taxable*] **tax** year has suffered a permanent and complete loss of  
10 function of both legs or both arms or one leg and one arm as certified to by  
11 a public health officer. The certificate shall be in a form prescribed by the  
12 Department of Revenue and shall be filed with the first return in which the  
13 credit is claimed.

14 **“(2)(a) The Department of Revenue shall annually adjust the credit**  
15 **allowable under this section according to the cost-of-living adjustment**  
16 **for the calendar year. The department shall make this adjustment by**  
17 **multiplying \$250 by the percentage (if any) by which the monthly av-**  
18 **eraged U.S. City Average Consumer Price Index for the 12 consecutive**  
19 **months ending August 31 of the prior calendar year exceeds the**  
20 **monthly averaged U.S. City Average Consumer Price Index for the 12**  
21 **consecutive months ending August 31, 2015.**

22 **“(b) As used in this subsection, ‘U.S. City Average Consumer Price**

1 **Index’ means the U.S. City Average Consumer Price Index for All Ur-**  
2 **ban Consumers (All Items) as published by the Bureau of Labor Sta-**  
3 **tistics of the United States Department of Labor.**

4 **“SECTION 3. The amendments to ORS 316.079 by section 2 of this**  
5 **2015 Act apply to tax years beginning on or after January 1, 2016.**

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

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