

DRAFT

SUMMARY

Creates credit against personal income taxes for costs of repair of durable household goods.

Applies to tax years beginning on or after January 1, 2018, and before January 1, 2024.

Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

1
2 Relating to tax credits for repairs of durable household goods; and prescrib-
3 ing an effective date.

4 **Be It Enacted by the People of the State of Oregon:**

5 **SECTION 1. Section 2 of this 2017 Act is added to and made a part**
6 **of ORS chapter 315.**

7 **SECTION 2. (1) As used in this section, “durable household good”**
8 **means a dishwasher, refrigerator, oven, washing machine or dryer.**

9 **(2) A credit shall be allowed against the taxes otherwise due under**
10 **ORS chapter 316 for the costs of repair of durable household goods**
11 **during the tax year. The amount of the credit allowed shall equal 50**
12 **percent of the actual amount paid by the taxpayer for the repairs.**

13 **(3) The Department of Revenue may:**

14 **(a) Adopt rules for carrying out the provisions of this section; and**

15 **(b) Prescribe the form used to claim a credit and the information**
16 **required on the form.**

17 **(4) In the case of a credit allowed under this section:**

18 **(a) A nonresident shall be allowed the credit under this section in**
19 **the proportion provided in ORS 316.117.**

1 **(b) If a change in the status of a taxpayer from resident to non-**
2 **resident or from nonresident to resident occurs, the credit allowed by**
3 **this section shall be determined in a manner consistent with ORS**
4 **316.117.**

5 **SECTION 3. Section 2 of this 2017 Act applies to tax years beginning**
6 **on or after January 1, 2018, and before January 1, 2024.**

7 **SECTION 4. This 2017 Act takes effect on the 91st day after the date**
8 **on which the 2017 regular session of the Seventy-ninth Legislative**
9 **Assembly adjourns sine die.**

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