On page 2 of the printed bill, after line 9, insert:
“(g) Provide written certification to taxpayers that are eligible to claim the credit under section 7 of this 2019 Act.”.

In line 10, after “rule” insert “procedures and criteria for determining the amount of the tax credit to be certified under this section and”.

In line 36, delete “and acknowledge contributions by sending a receipt to the taxpayer”.

In line 37, delete “Revenue” and insert “Human Services”.

On page 3, delete lines 17 through 25 and insert:
“(3) A nonresident shall be allowed the credit under this section. The credit shall be computed in the same manner and be subject to the same limitations as the credit granted to a resident. However, the credit shall be prorated using the proportion provided in ORS 316.117.

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

“(5) The Department of Revenue may by rule require that the Department of Human Services provide information about the certification issued under section 3 of this 2019 Act, including the name and taxpayer identification number of the taxpayer or other person receiving certification, the date the certification was issued in its final form, the approved amount of credit and the first tax year for which the credit may be claimed.

“(6) The Department of Revenue shall prescribe by rule the manner and the timing of submission of the information described in subsection (5) of this section to the Department of Revenue.

“(7) Any tax credit otherwise allowable under this section that is not used by the taxpayer in a particular tax year may be carried forward and offset against the taxpayer’s tax liability for the next succeeding tax year. Any credit remaining unused in the next succeeding tax year may be carried forward and used in the second succeeding tax year, and likewise any credit not used in that second succeeding tax year may be carried forward and used in the third succeeding tax year but may not be carried forward for any tax year thereafter.”.

In line 26, delete “(6)” and insert “(8)”.

In line 29, delete “(7)” and insert “(9)”. 