

HB 2134-3
(LC 2824)
4/1/19 (CMT/ps)

Requested by HOUSE COMMITTEE ON RULES (at the request of Representative Paul Holvey)

**PROPOSED AMENDMENTS TO
HOUSE BILL 2134**

1 In line 2 of the printed bill, after “credit;” delete the rest of the line and
2 delete line 3 and insert “amending ORS 316.102 and section 34, chapter 913,
3 Oregon Laws 2009; and prescribing an effective date.”.

4 Delete lines 5 through 8 and insert:

5 **“SECTION 1.** Section 34, chapter 913, Oregon Laws 2009, as amended by
6 section 7, chapter 750, Oregon Laws 2013, is amended to read:

7 **“Sec. 34. (1)** A credit may not be claimed under ORS 316.102 for tax years
8 beginning on or after January 1, [2020] **2026.**

9 **“(2) The amendments to ORS 316.102 by section 2 of this 2019 Act**
10 **apply to tax years beginning on or after January 1, 2020, and before**
11 **January 1, 2026.**

12 **“SECTION 2.** ORS 316.102 is amended to read:

13 “316.102. (1) A credit against taxes shall be allowed for voluntary contri-
14 butions in money made in the taxable year:

15 “(a) To a major political party qualified under ORS 248.006 or to a com-
16 mittee thereof or to a minor political party qualified under ORS 248.008 or
17 to a committee thereof.

18 “(b) To or for the use of a person who must be a candidate for nomination
19 or election to a federal, state or local elective office in any primary election,
20 general election or special election in this state. The person must, in the
21 calendar year in which the contribution is made, either be listed on a pri-

1 mary election, general election or special election ballot in this state or have
2 filed in this state one of the following:

3 “(A) A prospective petition;

4 “(B) A declaration of candidacy;

5 “(C) A certificate of nomination; or

6 “(D) A designation of a principal campaign committee.

7 “(c) To a political committee, as defined in ORS 260.005, if the political
8 committee has certified the name of its treasurer to the filing officer, as de-
9 fined in ORS 260.005, in the manner provided in ORS chapter 260.

10 “(2) The credit allowed by subsection (1) of this section shall be the
11 [*lesser*] **least** of:

12 “(a) **Fifty percent of** the total contribution[, *not to exceed*];

13 “(b) \$100 on a joint return or \$50 on any other type of return; or

14 “[*b*] (c) The tax liability of the taxpayer.

15 “(3) A taxpayer may not claim the credit allowed under this section if the
16 taxpayer has federal adjusted gross income in excess of \$200,000 on a joint
17 return or \$100,000 on any other type of return.

18 “(4) The claim for tax credit shall be substantiated by submission, with
19 the tax return, of official receipts of the candidate, agent, political party or
20 committee thereof or political committee to whom contribution was made.

21 **“SECTION 3. This 2019 Act takes effect on the 91st day after the**
22 **date on which the 2019 regular session of the Eightieth Legislative**
23 **Assembly adjourns sine die.”.**

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