

Requested by Representative HELT

**PROPOSED AMENDMENTS TO  
HOUSE BILL 4202**

1 On page 9 of the printed bill, delete lines 25 and 26 and insert:

2 **“SECTION 5. Sections 6 and 6a of this 2020 special session Act are**  
3 **added to and made a part of ORS 317A.100 to 317A.158.”.**

4 After line 45, insert:

5 **“SECTION 6a. (1) As used in this section, ‘goods’ includes food,**  
6 **beverages and supplies.**

7 **“(2) A credit against the taxes otherwise due under ORS 317A.100**  
8 **to 317A.158 is allowed for the purchase price of perishable goods pur-**  
9 **chased by a taxpayer for use in the taxpayer’s business, if:**

10 **“(a) The goods were purchased on a date on which the business in**  
11 **which the goods were intended for use was subject to a required clo-**  
12 **sure pursuant to the declaration of a state of emergency issued by the**  
13 **Governor on March 8, 2020;**

14 **“(b) The taxpayer was unable to use the goods in the taxpayer’s**  
15 **business due to the required closure and the goods were subsequently**  
16 **spoiled, destroyed or otherwise rendered unusable during the required**  
17 **closure; and**

18 **“(c) The taxpayer substantiates the purchase price and the date of**  
19 **purchase of the goods.**

20 **“(3) The credit allowed under this section shall be reduced by the**  
21 **amount of any other compensation that the taxpayer receives for the**

1 **loss of the goods for which the credit is claimed.**

2 **“SECTION 6b. Section 6a of this 2020 special session Act applies to**  
3 **tax years beginning on or after January 1, 2020, and before January**  
4 **1, 2021.”.**

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