PROPOSED AMENDMENTS TO
SENATE BILL 964

1   On page 2 of the printed bill, after line 9, insert:

2   "(g) Provide written certification to taxpayers that are eligible to claim

3   the credit under section 7 of this 2019 Act.".

4   In line 10, after "rule" insert "procedures and criteria for determining the

5   amount of the tax credit to be certified under this section and".

6   In line 36, delete "and acknowledge contributions by sending a receipt to

7   the taxpayer".

8   In line 37, delete "Revenue" and insert "Human Services".

9   On page 3, delete lines 17 through 25 and insert:

10   "(3) A nonresident shall be allowed the credit under this section. The

11   credit shall be computed in the same manner and be subject to the same

12   limitations as the credit granted to a resident. However, the credit shall be

13   prorated using the proportion provided in ORS 316.117.

14   "(4) If a change in the status of a taxpayer from resident to nonresident

15   or from nonresident to resident occurs, the credit allowed by this section

16   shall be determined in a manner consistent with ORS 316.117.

17   "(5) The Department of Revenue may by rule require that the Department

18   of Human Services provide information about the certification issued under

19   section 3 of this 2019 Act, including the name and taxpayer identification

20   number of the taxpayer or other person receiving certification, the date the

21   certification was issued in its final form, the approved amount of credit and

1 the first tax year for which the credit may be claimed.

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

5 "(7) Any tax credit otherwise allowable under this section that is not used
6 by the taxpayer in a particular tax year may be carried forward and offset
7 against the taxpayer's tax liability for the next succeeding tax year. Any
8 credit remaining unused in the next succeeding tax year may be carried
9 forward and used in the second succeeding tax year, and likewise any credit
10 not used in that second succeeding tax year may be carried forward and used
11 in the third succeeding tax year but may not be carried forward for any tax
12 year thereafter.".

13 In line 26, delete "(6)" and insert "(8)".

14 In line 29, delete "(7)" and insert "(9)".

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