

HOUSE AMENDMENTS TO HOUSE BILL 2050

By COMMITTEE ON EMERGENCY MANAGEMENT, GENERAL GOVERNMENT, AND
VETERANS

April 15

1 Delete lines 5 through 21 of the printed bill and insert:

2 **“SECTION 2. (1) As used in this section:**

3 **“(a) ‘Armed Forces of the United States’ includes the regular and reserve components**
4 **of the Army, Navy, Air Force, Marine Corps, Coast Guard and Space Force of the United**
5 **States and the National Guard.**

6 **“(b) ‘Disabled veteran’ means a veteran that has a United States Department of Veterans**
7 **Affairs total disability rating of 100 percent as a result of an injury or illness that the vet-**
8 **eran incurred, or that was aggravated, during active military service.**

9 **“(c) ‘Veteran’ has the meaning given that term in ORS 408.225.**

10 **“(2) There shall be subtracted from federal taxable income all federal retirement pay or**
11 **pension received for service in the Armed Forces of the United States for a taxpayer:**

12 **“(a) Who is a disabled veteran or member of a reserve component or the National Guard;**
13 **and**

14 **“(b) Whose federal taxable income includes federal retirement pay or pension for service**
15 **in the Armed Forces of the United States.**

16 **“(3) The total amount subtracted under subsection (2) of this section may not exceed the**
17 **taxpayer’s total retirement pay or pension received for service in the Armed Forces of the**
18 **United States that is included in the taxpayer’s federal taxable income for the tax year.**

19 **“(4) The amount subtracted under subsection (2) of this section may not include any**
20 **amount of retirement pay or pension received for service in the Armed Forces of the United**
21 **States that is subtracted under ORS 316.680 (1)(e).**

22 **“(5) The Department of Revenue may adopt rules for carrying out the provisions of this**
23 **section.”.**