

House Bill 2579

Sponsored by Representative MCINTIRE (Pre-session filed.)

SUMMARY

The following summary is not prepared by the sponsors of the measure and is not a part of the body thereof subject to consideration by the Legislative Assembly. It is an editor's brief statement of the essential features of the measure **as introduced**. The statement includes a measure digest written in compliance with applicable readability standards.

Digest: The Act makes a new tax credit for substitute teacher licensing fees. (Flesch Readability Score: 67.7).

Establishes an income tax credit for substitute teacher licensing fees.

Applies to tax years beginning on or after January 1, 2026, and before January 1, 2032.

Takes effect on the 91st day following adjournment sine die.

A BILL FOR AN ACT

1
2 Relating to an income tax credit for substitute teacher licensing fees; and prescribing an effective
3 date.

4 **Be It Enacted by the People of the State of Oregon:**

5 **SECTION 1. Section 2 of this 2025 Act is added to and made a part of ORS chapter 315.**

6 **SECTION 2. (1) A resident or nonresident individual shall be allowed a credit against the**
7 **taxes otherwise due under ORS chapter 316 for fees required in order to become licensed as**
8 **a substitute teacher.**

9 **(2) The credit allowed under this section:**

10 **(a) Shall be in the amount of any fees required for licensing as a substitute teacher in**
11 **this state and paid by the taxpayer during the tax year to the Teacher Standards and Prac-**
12 **tices Commission or a comparable regulatory body.**

13 **(b) Shall be claimed on a form prescribed by the Department of Revenue that contains**
14 **the information required by the department.**

15 **(c) May not exceed the tax liability of the taxpayer and may not be carried forward to**
16 **another tax year.**

17 **(3) A nonresident shall be allowed the credit under this section in the proportion provided**
18 **in ORS 316.117. If a change in the status of a taxpayer from resident to nonresident or from**
19 **nonresident to resident occurs, the credit allowed by this section shall be determined in a**
20 **manner consistent with ORS 316.117.**

21 **SECTION 3. Section 2 of this 2025 Act applies to tax years beginning on or after January**
22 **1, 2026, and before January 1, 2032.**

23 **SECTION 4. This 2025 Act takes effect on the 91st day after the date on which the 2025**
24 **regular session of the Eighty-third Legislative Assembly adjourns sine die.**

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NOTE: Matter in **boldfaced** type in an amended section is new; matter [*italic and bracketed*] is existing law to be omitted. New sections are in **boldfaced** type.