

# House Bill 2656

Sponsored by Representative DOHERTY (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**.

Creates subtraction for classroom expenses of taxpayers who are educators.  
Applies to tax years beginning on or after January 1, 2017, and before January 1, 2023.  
Takes effect on 91st day following adjournment sine die.

## A BILL FOR AN ACT

1  
2 Relating to a personal income taxation; and prescribing an effective date.

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

4 **SECTION 1. Section 2 of this 2017 Act is added to and made a part of ORS chapter 316.**

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

6 (a) **“Classroom expenses” means expenses paid or incurred by an educator in connection**  
7 **with books, academic curricula and supplies for courses of instruction in any grade from**  
8 **kindergarten to grade 12.**

9 (b) **“Educator” means an individual who is a teacher, administrator, counselor or educa-**  
10 **tional assistant in any grade from kindergarten through grade 12 at any public school or**  
11 **charter school in this state.**

12 (2) **In computing Oregon taxable income for the purposes of this chapter, there shall be**  
13 **subtracted from federal taxable income the amount paid for classroom expenses by an indi-**  
14 **vidual who is an educator.**

15 (3) **The subtraction under this section may not exceed \$250.**

16 **SECTION 3. Section 2 of this 2017 Act applies to tax years beginning on or after January**  
17 **1, 2017, and before January 1, 2023.**

18 **SECTION 4. This 2017 Act takes effect on the 91st day after the date on which the 2017**  
19 **regular session of the Seventy-ninth 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.