



ADMINISTRATIVE RULE REVIEW

Repealed Rule	Rule No. 150-316-0075	
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	NOTICE OF INTENDED ACTION	
	Bulletin Dated November 2016	Hearing Scheduled November 22, 2016

PURPOSE: The Credit for Loss of Use of Limbs was repealed during the 2009 Legislative session and may not be claimed for tax years on or after January 1, 2016. The accompanying administrative rule is not necessary since the statute has been repealed.

1 150-316-0075 [Repealed 12/31/2016]

2 ~~Credit for Loss of Use of Limb(s); Substantiation~~

3 ~~For tax years beginning on or after January 1, 1994. A Disability Certification form shall be obtained~~
4 ~~from the county public health officer the first year the credit is claimed. This form should not be attached~~
5 ~~to the tax return, but shall be kept with the taxpayer's records. Upon audit or examination, the~~
6 ~~information shall be made available to the department to verify any credit claimed under this section~~

7 ~~Stat. Auth.: ORS 305.100~~

8 ~~Stats. Implemented: ORS 316.079~~

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