



ADMINISTRATIVE RULE REVIEW

Repealed Rule	Rule No. 150-316-0210	Last Revised Date October 20, 2016
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Permanent Rule	NOTICE OF INTENDED ACTION	
	Bulletin Dated November 2016	Hearing Scheduled November 22, 2016

PURPOSE: The Credit for Expenses in Lieu of Nursing Home Care; Limitation, was repealed during the 2009 Legislative Session and may not be claimed for tax years beginning on or after January 1, 2016. The accompanying administrative rule, Credit for Elderly Care, is not necessary since the statute has been repealed.

- 1 150-316-0210 **[Repealed 12/31/2016]**
- 2 ~~Credit for Elderly Care~~
- 3 ~~The eligible taxpayer either may make payments directly to the qualified individual or may provide that~~
- 4 ~~individual with food, medical care, clothing and transportation.~~
- 5 ~~Receipts or other substantiation of these expenses may be required upon audit of the return.~~
- 6 ~~Stat. Auth.: ORS 305.100~~
- 7 ~~Stats. Implemented: ORS 316.131~~
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