



ADMINISTRATIVE RULE REVIEW

	Rule No. 150-316-0215	
Repealed Rule	Page Page 1 of 1	Last Revised Date October 20, 2016
	NOTICE OF INTENDED ACTION	
Permanent Rule	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PURPOSE: The Credit for Expenses in lieu of Nursing Home Care; Limitation, was repealed during the 2009 Legislative Session and may not be claimed for tax years beginning on or after January 1, 2016. The accompanying administrative rule, Evidence of Eligibility for Credit, is not necessary since the statute has been repealed.

1 150-316-0215 [Repealed 12/31/2016]

2 ~~Evidence of Eligibility for Credit~~

3 ~~Upon request of the department, the taxpayer must provide a "Credit for Home Care of an Elderly~~  
 4 ~~Person" certification form. Part I and II must be completed. Part I of the form must be certified by the~~  
 5 ~~Department of Human Resources for the year in which the credit is taken.~~

6 ~~Stat. Auth.: ORS 305.100~~

7 ~~Stats. Implemented: ORS 316.149~~

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