

REVENUE: Revenue statement issued  
FISCAL: Fiscal statement issued

---

Action: Be Adopted as Amended and Be Printed Engrossed  
Signers on the Report: Senators Ferrioli and Kruse  
Prepared By: Marjorie Taylor, Administrator  
Meeting Dates: 6/13

---

**WHAT THE MINORITY REPORT DOES:** Proposes amendment to the Oregon Constitution. Creates personal income tax credit for contributions to food bank or other charitable organization. Applies to tax years beginning on or after January 1, 2009. Refers amendment to voters at the next regular general election in November 2008.

**ISSUES DISCUSSED:**

- Serving notice of minority report

**EFFECT OF MINORITY AMENDMENT:** Replaces the measure.

**BACKGROUND:** The political tax credit allows a single person to contribute up to \$50 or a married couple to contribute up to \$100 to a qualified political cause and receive the full amount of their contribution back as a credit on their Oregon tax return. Qualifying Oregon political organizations include the following: political parties; individual candidate committees; and political action committees. Provisions of the minority report will allow a taxpayer to receive a tax credit for making a contribution to a food bank or other charitable organization.