

Minority Report
A-Engrossed
House Joint Resolution 15

Ordered by the Senate June 18
Including Senate Minority Report Amendments dated June 18

Sponsored by nonconcurring members of the Senate Committee on Rules: Senators KRUSE, FERRIOLI

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.

[Encourages Governor to designate state ambassadors to represent state in foreign markets. Encourages Governor to reimburse ambassadors for actual expenses, including travel.]

Proposes amendment to Oregon Constitution to allow personal income tax credit for contributions to food bank or other charitable organization.

Refers proposed amendment to people for their approval or rejection at next regular general election.

JOINT RESOLUTION

Be It Resolved by the Legislative Assembly of the State of Oregon:

PARAGRAPH 1. The Constitution of the State of Oregon is amended by creating a new section 15 to be added to and made a part of Article IX, such section to read:

SECTION 15. (1) A taxpayer shall be allowed a credit against personal income taxes otherwise due for amounts contributed during the tax year to a food bank or other charitable organization.

(2) The amount of the credit allowed under subsection (1) of this section shall be the lesser of:

(a) The total contribution, not to exceed \$50 on a separate return and not to exceed \$100 on a joint return; or

(b) The tax liability of the taxpayer.

(3) The credit allowed under this section may not be carried over to another tax year.

(4) The credit allowed under this section is in addition to any charitable contribution deduction allowable to the taxpayer.

(5) A nonresident shall be allowed the credit under this section.

(6) This section applies to tax years beginning on or after January 1, 2009.

PARAGRAPH 2. The amendment proposed by this resolution shall be submitted to the people for their approval or rejection at the next regular general election held throughout this state.

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.