

**SENATE MINORITY REPORT
AMENDMENTS TO
HOUSE JOINT RESOLUTION 15**

June 18

President Courtney:

A minority of your Committee on Rules, to whom was referred House Joint Resolution 15, having had the same under consideration, respectfully reports it back with the recommendation that it do be adopted with the following amendments:

1 Delete lines 2 through 12 of the printed joint resolution.

2 Delete lines 14 through 19 and insert:

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

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

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

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

12 **“(b) The tax liability of the taxpayer.**

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

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

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

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

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

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/s/ Jeff Kruse
Senator

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/s/ Ted Ferrioli
Senator

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