

A-Engrossed
Senate Bill 859

Ordered by the Senate April 26
Including Senate Amendments dated April 26

Sponsored by Senator DECKERT (at the request of Oregon Head Start Association)

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.

Expands number of entities that must be listed on Oregon income tax return forms for charitable donations by refund checkoff. Requires entities to rotate between form, eligibility roster and instruction listing when number of eligible entities exceeds space limitations of return forms. Modifies eligibility requirements.

Declares emergency, effective on passage.

A BILL FOR AN ACT

1
2 Relating to charitable checkoffs; creating new provisions; amending ORS 305.690, 305.710, 305.715,
3 305.720, 305.727, 305.730, 305.740, 305.747, 305.753, 316.490, 316.491, 316.493, 431.855, 496.380 and
4 496.385; repealing ORS 305.749; and declaring an emergency.

5 **Be It Enacted by the People of the State of Oregon:**

6 **SECTION 1.** ORS 305.690 is amended to read:

7 305.690. As used in ORS 305.690 to 305.753, unless the context otherwise requires:

8 (1) "Biennial years" means the two income tax years of individual taxpayers that begin in the
9 two calendar years immediately following the calendar year in which a list is certified under ORS
10 305.715.

11 (2) "Commission" means the Oregon Charitable Checkoff Commission.

12 (3) "Department" means the Department of Revenue.

13 (4) "**Eligibility roster**" means a list, prepared under ORS 305.715 and maintained by the
14 commission in chronological order based on the date of form listing or date of eligibility de-
15 termination, whichever is later, of charitable and governmental entities seeking inclusion on
16 the Oregon individual income tax return forms.

17 (5) "**Form listed**" or "**form listing**" means being listed on the Oregon individual income
18 tax return form.

19 (6) "**Instruction listing**" means being listed on the Oregon individual income tax return
20 form.

21 [(4)] (7) "Internal Revenue Code" means the federal Internal Revenue Code as amended and in
22 effect on December 31, 2004.

23 **SECTION 2.** ORS 305.710 is amended to read:

24 305.710. (1) The Department of Revenue shall notify the Oregon Charitable Checkoff Commission
25 of the number of lines available for the material described in ORS 305.745 (2) without adding a page
26 to the various individual tax forms for full-year residents, nonresidents and part-year residents. **The**

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.

1 **department shall provide lines on the form to permit legible form listing of at least 12 enti-**
 2 **ties, if possible, but may provide fewer lines if there is insufficient space on the form.** The
 3 commission shall limit the number of entities to be listed on the form to conform to the department's
 4 notice unless it determines that the number of eligible entities justifies adding a page to the form.

5 (2) Any new entity added to the list must, in the judgment of the commission, have a high
 6 probability of meeting the requirement in ORS 305.720 (5).

7 **SECTION 3.** ORS 305.715 is amended to read:

8 305.715. (1)(a) The Oregon Charitable Checkoff Commission shall[:]

9 [(1)] determine if a charitable or governmental entity is qualified under ORS 305.720, for the
 10 biennial years, for listing on the Oregon individual income tax return to receive contributions by
 11 means of checkoff, as described under and subject to ORS 305.710 and 305.745.

12 **(b) Upon determination, pursuant to an initial application, that an entity qualifies for**
 13 **inclusion on the Oregon individual income tax return forms to receive contributions by**
 14 **means of checkoff, the commission, subject to section 4 of this 2007 Act, shall cause the**
 15 **name of the entity to be included on the eligibility roster prepared under this section.**

16 **(c) If the commission determines that the entity is not qualified to be included on the**
 17 **eligibility roster, the commission shall give notice in the manner provided in ORS 183.415,**
 18 **and ORS 305.740 (3) shall apply.**

19 (2) **The commission shall certify** [*in 1990, and certify*] in each even-numbered calendar year
 20 [*thereafter,*] to the Department of Revenue a list of **at least 12** charitable and governmental entities
 21 to be listed, **if possible,** on the Oregon individual income tax return to receive contributions by
 22 means of checkoff for the biennial years indicated in the certification, as described [*under*] **in** and
 23 subject to ORS 305.710 and 305.745.

24 **SECTION 4. (1) In the event that one or more entities are certified and placed on the**
 25 **eligibility roster under ORS 305.715 but not all entities can be included on the Oregon indi-**
 26 **vidual income tax return forms because of space limitations, the Oregon Charitable Checkoff**
 27 **Commission shall, prior to determining the entities to be listed on the eligibility roster for**
 28 **the ensuing year, identify those entities that have been included on the tax forms for two**
 29 **or more years.**

30 **(2) To the extent there are entities on the eligibility roster that have not been form**
 31 **listed, the commission shall direct the Department of Revenue to remove from the tax forms**
 32 **for the next year those entities that have been included on the tax forms for two or more**
 33 **years.**

34 **(3)(a) The identified entities shall be removed from inclusion on the tax forms based on**
 35 **the number of calendar years for which the entities have been included on the forms, with**
 36 **entities that have been included on the forms for the greatest number of years being re-**
 37 **moved first.**

38 **(b) If identified entities have been included on the tax forms for an equal number of years**
 39 **and space limitations require the removal of some, but not all, of the entities identified in**
 40 **subsection (1) of this section, in order to permit inclusion of entities from the eligibility**
 41 **roster on the tax forms for the next year, the commission shall direct the department to**
 42 **remove the entity or entities garnering the smallest average amount of donations for the**
 43 **years that the entity or entities appeared on the tax forms.**

44 **(4) If an entity removed from form listing under subsection (3) of this section continues**
 45 **to meet the eligibility requirements under ORS 305.720, an entity removed from the charita-**

1 **ble checkoff portion of the tax forms shall be placed at the end of the eligibility roster for**
2 **form listing in succeeding tax years and shall be considered to be an entity that has not been**
3 **form listed for purposes of subsection (2) of this section.**

4 **SECTION 5.** ORS 305.720 is amended to read:

5 305.720. Subject to ORS 305.710 and 305.745 **and section 4 of this 2007 Act**, an entity qualifies
6 for listing on the **eligibility roster for form listing** [*Oregon individual income tax return*] to receive
7 contributions by means of checkoff if:

8 (1) The entity supports private charitable causes or engages in public activities that are con-
9 sistent with policies and programs of the state and:

10 (a) Checkoff resources are used to augment existing programs or provide new funding to related
11 activities of proven value. Checkoff funds are not to be used to meet the administrative expenses
12 of the entity;

13 (b) Programs funded by checkoff resources must result in substantial and direct benefits to the
14 human and natural resources of the state that the Oregon Charitable Checkoff Commission deter-
15 mines are unlikely to occur under existing public and private programs; and

16 (c) After checkoff resources are received by the entity, the entity shows a pattern over several
17 years of increasing its total revenues from other than checkoff sources or reaches the level where
18 no more than 50 percent of its revenues are from checkoff sources.

19 (2) The entity is qualified to receive contributions that are tax deductible under the following:

20 (a) Section 170 of the Internal Revenue Code (relating to contributions and gifts to charitable
21 and governmental entities).

22 (b) Section 501(k) of the Internal Revenue Code (relating to contributions to certain organiza-
23 tions providing child care).

24 (c) Section 7871 of the Internal Revenue Code (relating to contributions to Indian tribal gov-
25 ernments).

26 (d) Any other federal law allowing a deduction from federal individual income tax for charitable
27 contributions to an entity classified by rule of the Department of Revenue as being an entity be-
28 longing to the general class described in paragraphs (a) to (c) of this subsection.

29 (3) The entity makes application for listing within the time and in the manner prescribed by ORS
30 305.725.

31 (4) The entity files a financial report, and other information, with the commission as described
32 under ORS 305.730.

33 (5) The entity received [*\$50,000*] **\$25,000** or more in checkoff contributions in at least one of the
34 two tax years immediately preceding the tax year for which it is to be listed on the Oregon income
35 tax return. This subsection does not apply if the entity has not been included on the Oregon per-
36 sonal income tax return for each of the two tax years immediately preceding the tax year for which
37 determination for purposes of this subsection is being made.

38 **SECTION 6.** ORS 305.727 is amended to read:

39 305.727. (1) In addition to the opportunity to [*apply to the Oregon Charitable Checkoff Commis-*
40 *sion for listing*] **be listed** on the Oregon individual tax return forms under ORS 305.725, an entity
41 **on the eligibility roster** may apply to the commission for listing in the Department of Revenue in-
42 structions [*and eligibility*] for tax return checkoff contribution as provided in this section.

43 (2) In order to qualify for instruction listing, the entity must apply to the commission in the
44 manner in which an entity applies for listing on the individual tax forms under ORS 305.725.

45 (3) In order to qualify for instruction listing, the entity must meet the qualifications described

1 in ORS 305.720, collect 10,000 or more signatures from electors of this state attesting that the
2 electors support the entity qualifying for instruction listing and be:

3 (a) The Oregon Veterans' Home, **the Nongame Wildlife Fund, the Alzheimer's Disease Re-**
4 **search Fund, the Oregon Military Emergency Financial Assistance Fund or the subaccount**
5 **described in ORS 316.493 for contributions dedicated to the prevention of child abuse and**
6 **neglect;**

7 (b) A nonprofit organization described in section 501(c)(3) of the Internal Revenue Code with a
8 gross income of at least \$1 million for the year prior to application; or

9 (c) The central office for a group of affiliated nonprofit organizations with a collective gross
10 income of at least \$1 million in the year prior to the year of application.

11 (4) The commission shall review applications and approve those that meet the qualifications of
12 ORS 305.720 and this section. An entity that is approved by the commission shall thereafter qualify
13 for instruction listing for six years and thereafter must reapply under this section for continued
14 listing in additional six-year periods, **except that an entity that reapplies does not need to col-**
15 **lect 10,000 or more signatures.**

16 (5) The commission shall certify those entities that **are on the eligibility roster and that** the
17 commission has approved in the interim since the last preceding certification to the Department of
18 Revenue for listing in the instructions to the forms described in ORS 305.710.

19 (6) The department shall include in the instructions to the forms described in ORS 305.710 a list
20 of entities that have been certified by the commission under this section as of the date the in-
21 structions for the forms must be prepared.

22 (7) The department shall cause [*a line*] **two lines** to be included on the Oregon individual tax
23 return forms following the listing of the entities described in ORS 305.715 (2). [*The line*] **These lines**
24 may be used by a taxpayer to designate [*an entity that has*] **one or two entities that have** qualified
25 for instruction listing under this section as the recipient of a checkoff contribution by the taxpayer.
26 [*The space for designation shall also provide for checkoff boxes in the amount of \$1, \$5, \$10 or other*
27 *dollar amounts.*]

28 (8) Amounts contributed by charitable checkoff to an instruction-listed entity shall be subject
29 to and distributed as provided in ORS 305.747.

30 **SECTION 6a. Notwithstanding ORS 305.727, an entity that qualified for instruction listing**
31 **before the tax year beginning on January 1, 2007, is not required to collect signatures in or-**
32 **der to qualify for instruction listing for any tax year beginning on or after January 1, 2007.**

33 **SECTION 7.** ORS 305.730 is amended to read:

34 305.730. (1) Each entity desiring to be listed on the Oregon individual income tax return in order
35 to receive contributions by means of checkoff for the biennial years shall file a financial report with
36 the Oregon Charitable Checkoff Commission no later than July 1 [*of 1990, or July 1*] of each even-
37 numbered year [*thereafter*].

38 (2) The financial report shall contain, in detail:

39 (a) The amount of funds received from contributions made by means of checkoff.

40 (b) The disposition of the funds received from contributions made by means of checkoff.

41 (3) If required by the commission by rule, the entity shall also file with the commission its
42 budget, financial statements or other documents or information needed by the commission to deter-
43 mine the use of funds received through checkoff.

44 (4) All information required by this section shall be as of the close of each fiscal year of the two
45 fiscal years of the entity that ended during the 12-month period ending prior to July 1 of the even-

1 numbered calendar year.

2 **SECTION 8.** ORS 305.740 is amended to read:

3 305.740. (1) Prior to the end of [1990 and prior to the end of] each even-numbered calendar year
4 [thereafter], and subject to subsection (2) of this section, the Oregon Charitable Checkoff Commission
5 shall examine the list of entities included on the Oregon personal income tax return for the tax year
6 beginning in the calendar year immediately preceding and shall determine if each entity listed is
7 qualified under ORS 305.710 and 305.720 to be listed on the return to receive contributions by means
8 of checkoff for the ensuing biennial years.

9 (2)(a) The Department of Revenue shall determine for each tax year if each entity listed for
10 checkoff on the return for the preceding tax year meets the criteria under ORS 305.720 (5) and shall
11 notify the commission, if and when appropriate. In determining the amount received in contributions
12 from checkoffs for an entity for a particular tax year:

13 (A) For purposes of meeting the [\$50,000] **\$25,000** minimum contribution, the amount received in
14 contributions from checkoffs in the amount shown in the department's financial statement for the
15 fiscal year shall be counted.

16 (B) The amount of receipts shall not be reduced by the amount of administrative expense re-
17 ferred to in ORS 305.747.

18 (b) The determination of the department made under paragraph (a) of this subsection is final and
19 may not be appealed. Notwithstanding subsection (1) of this section, an entity that has not met the
20 criteria of ORS 305.720 (5) shall not be listed on the return for checkoff.

21 (3)(a) If the commission, for any reason other than that contributions by means of checkoff did
22 not reach the amount required under ORS 305.720 (5), determines that an entity included on the list
23 certified under ORS 305.715 (2) for the prior biennial years is not qualified to be included, or that
24 an entity making application is not qualified to be included, or is not included because of determi-
25 nations under ORS 305.710, on the list for the ensuing biennial years, the commission shall so order.

26 (b) The commission shall serve upon the entity, either by personal service or by certified mail,
27 return receipt requested, the order issued under paragraph (a) of this subsection. The order shall
28 comply with the applicable notice requirements of ORS 183.415.

29 (c) The entity or person or persons to whom the order is directed shall have 20 days from the
30 date of personal service or mailing of the notice in which to make written application to the com-
31 mission for a contested case hearing to be held in accordance with ORS 183.415 to 183.500 before
32 the commission or the designee of the commission. In any hearing before the designee of the com-
33 mission, the designee is authorized to issue the final order in the matter.

34 (d) Upon failure to request a contested case hearing within the time specified, the order shall
35 become final.

36 (e) Appeal may be taken from a final order as specified under ORS 183.480 to 183.497.

37 (f) A final order issued by the commission, the designee of the commission, the Court of Appeals
38 or the Oregon Supreme Court determining that an entity be included on the list certified under ORS
39 305.715 (2) may require only that the entity be included on the list next certified after the effective
40 date of the final order.

41 **SECTION 9.** ORS 305.747 is amended to read:

42 305.747. (1) Amounts equal to the amounts checked off under ORS 305.745 shall be remitted by
43 the Department of Revenue to the State Treasurer who shall deposit the amounts in a suspense ac-
44 count established under ORS 293.445.

45 (2)(a) Of the amounts remitted and deposited under subsection (1) of this section [*or remitted and*

1 *deposited under ORS 305.749 (1)*], a portion is continuously appropriated for use in reimbursing the
 2 General Fund for costs paid or incurred by the Oregon Charitable Checkoff Commission in admin-
 3 istering the checkoff programs established under ORS 305.690 to 305.753. No more than one percent
 4 of the moneys generated by the checkoff programs per fiscal year ending June 30, 1990, or per any
 5 fiscal year thereafter, is appropriated under this paragraph.

6 (b) Of the amounts remitted and deposited under subsection (1) of this section, a portion is
 7 continuously appropriated for use in reimbursing the General Fund for costs paid or incurred by the
 8 department in administering the checkoff program established under ORS 305.690 to 305.753. The
 9 department shall adopt by rule a formula or other method of determining the cost of administering
 10 each checkoff program. Each program shall be charged the cost of administration not to exceed 10
 11 percent of the amount received in checkoff contributions.

12 (c) Moneys appropriated under this subsection shall be transferred to the General Fund on a
 13 quarterly basis.

14 (3) The records of the department shall reflect the amount that the department has credited to
 15 each entity less administrative expenses. Subject to ORS 305.745 (3), the amount credited to each
 16 entity shall be equal to the amount checked off for that entity under ORS 305.745 less administrative
 17 expenses. The net amount of moneys credited to an entity shall be transferred by the department
 18 to the entity, as specified by law, on a periodic basis, or is continuously appropriated to the de-
 19 partment for payment to the entity and the department shall pay and remit the net amount credited
 20 to the entity, without interest, to the entity on a periodic basis. The department shall adopt rules
 21 governing the transferring or remitting of checkoff moneys to the entities for which the amounts
 22 were checked off. The rules shall specify the time, no less often than quarterly, that the moneys are
 23 to be transferred or remitted to the entities by the department.

24 **SECTION 10.** ORS 305.753 is amended to read:

25 305.753. (1) The State Treasurer may solicit and accept from private and public sources and
 26 cause to be credited and paid to any entity gifts, grants and other donations, in money or otherwise,
 27 if the entity is currently listed or entitled to be listed on the Oregon tax return for checkoff.

28 (2) In accordance with ORS chapter 183, the Department of Revenue may adopt rules to carry
 29 out the purposes of ORS 305.690 to 305.753.

30 *[(3) Except as provided in ORS 305.749, ORS 305.690 to 305.753 do not apply to the Nongame*
 31 *Wildlife Fund established under ORS 496.385, the Alzheimer's Disease Research Fund established*
 32 *under section 3, chapter 902, Oregon Laws 1987, the subaccount created pursuant to section 36 (2),*
 33 *chapter 1084, Oregon Laws 1999, or its successor, the Oregon Military Emergency Financial Assistance*
 34 *Fund established under ORS 396.364 or other checkoff program established by statute other than ORS*
 35 *305.690 to 305.753.]*

36 **SECTION 11.** ORS 316.490 is amended to read:

37 316.490. (1) Individual taxpayers who file an Oregon income tax return for purposes of this
 38 chapter and who will receive a tax refund from the Department of Revenue may designate that a
 39 contribution be made to the Alzheimer's Disease Research Fund *[by marking the appropriate box*
 40 *printed on the return pursuant to subsection (2) of this section]* **as provided in ORS 305.690 to**
 41 **305.753.**

42 *[(2) The Department of Revenue shall print on the face of the Oregon income tax form a space for*
 43 *taxpayers to designate that a contribution be made to the Alzheimer's Disease Research Fund from*
 44 *their income tax refund. The space for designating the contribution shall provide for checkoff boxes as*
 45 *indicated under ORS 305.749.]*

1 [(3)] (2) A designation under subsection (1) of this section shall be made with respect to any
2 taxable year on the returns for that taxable year, and once made shall be irrevocable.

3 **SECTION 12.** ORS 316.491 is amended to read:

4 316.491. (1) Personal income taxpayers who file an Oregon income tax return and who will re-
5 ceive a tax refund from the Department of Revenue may designate that a contribution of all or a
6 portion of the refund be made to the Oregon Military Emergency Financial Assistance Program by
7 marking the appropriate box printed on the return *[pursuant to subsection (2) of this section]* **as**
8 **provided in ORS 305.690 to 305.753.**

9 *[(2)(a) Subject to paragraph (b) of this subsection, the Department of Revenue shall print on the*
10 *face of the Oregon personal income tax return form a space for a taxpayer to designate that a contri-*
11 *bution be made to the Oregon Military Emergency Financial Assistance Program from the taxpayer's*
12 *income tax refund. The space for designating the contribution shall provide for checkoff boxes as in-*
13 *dicated under ORS 305.749.]*

14 *[(b) If space limitations make listing the Oregon Military Emergency Financial Assistance Program*
15 *on the return form impracticable without the removal of a checkoff program listing described in ORS*
16 *316.490, 316.493 or 496.380, the Oregon Military Emergency Financial Assistance Program may be*
17 *given an instruction listing as described in ORS 305.727. ORS 305.727 (3) does not apply to the Oregon*
18 *Military Emergency Financial Assistance Program.]*

19 [(3)] (2) Moneys contributed to the Oregon Military Emergency Financial Assistance Program
20 through the checkoff program described in subsection (1) of this section shall be deposited in the
21 Oregon Military Emergency Financial Assistance Fund.

22 **SECTION 13.** ORS 316.493 is amended to read:

23 316.493. (1) Recognizing that children are Oregon's most valuable resource and that child abuse
24 and neglect is a threat to the physical, mental and emotional health of children; and further recog-
25 nizing that the incidence of validated cases of reported child abuse and neglect has been increasing
26 at an alarming rate in Oregon and represents an enormous threat to the welfare of our community,
27 the Legislative Assembly hereby provides an additional opportunity to taxpayers to assist in child
28 abuse and neglect prevention by means of an income tax checkoff.

29 (2) Any individual taxpayer who files an Oregon income tax return and who will receive a tax
30 refund from the Department of Revenue may designate that a contribution be made to the holder
31 of the subaccount established pursuant to section 36 (2), chapter 1084, Oregon Laws 1999, or a
32 successor subaccount, account or fund by marking the appropriate box printed on the return *[pur-*
33 *suant to subsection (3) of this section]* **as provided in ORS 305.690 to 305.753.**

34 *[(3) The department shall print on the face of the Oregon income tax form a space for taxpayers*
35 *to designate that a contribution be made for the prevention of child abuse and neglect from their income*
36 *tax refund. The space for designating the contribution shall provide for checkoff boxes as indicated*
37 *under ORS 305.749.]*

38 [(4)] (3) The Department of Revenue shall transfer to the subaccount established pursuant to
39 section 36 (2), chapter 1084, Oregon Laws 1999, or a successor subaccount, account or fund an
40 amount as credited to the subaccount or its successor *[under ORS 305.749]*.

41 **SECTION 14.** ORS 431.855 is amended to read:

42 431.855. (1) There is established as a separate and distinct fund in the State Treasury an
43 Alzheimer's Disease Research Fund. The Alzheimer's Disease Research Fund shall consist of:

44 (a) An amount credited to the fund *[under ORS 305.749]* **pursuant to ORS 305.690 to 305.753,**
45 which shall be transferred by the Department of Revenue to the fund.

1 (b) Gifts, grants and donations, in money or otherwise, for use as described in subsection (2) of
2 this section, which the State Treasurer may solicit and accept from private and public sources and
3 shall cause to be deposited and credited to the Alzheimer's Disease Research Fund.

4 (c) Interest or other earnings on the amounts described in paragraphs (a) and (b) of this sub-
5 section which shall inure to the benefit of the Alzheimer's Disease Research Fund.

6 (2) Moneys contained in the Alzheimer's Disease Research Fund are continuously appropriated
7 for the purpose of grants to the Alzheimer's Disease Center of Oregon, a cooperative venture be-
8 tween Oregon Health and Science University, Good Samaritan Hospital and Medical Center, the
9 United States Department of Veterans Affairs and the Alzheimer's Disease and Related Disorders
10 Association to carry out research on Alzheimer's disease and related disorders.

11 **SECTION 15.** ORS 496.380 is amended to read:

12 496.380. [(1)] Individual taxpayers who file an Oregon income tax return and who will receive
13 a tax refund from the Department of Revenue may designate that a contribution be made to the
14 Nongame Wildlife Fund by marking the appropriate box printed on the return [pursuant to subsection
15 (2) of this section] **as provided in ORS 305.690 to 305.753.**

16 [(2) The Department of Revenue shall print on the face of the Oregon income tax form for residents
17 a space for taxpayers to designate that a contribution be made to the Nongame Wildlife Fund from
18 their income tax refund. The space for designating the contribution shall provide for checkoff boxes as
19 indicated under ORS 305.749.]

20 **SECTION 16.** ORS 496.385 is amended to read:

21 496.385. (1) There is established as a separate and distinct fund in the State Treasury a Non-
22 game Wildlife Fund. The Nongame Wildlife Fund shall consist of:

23 (a) An amount credited to the fund under ORS [305.749] **305.690 to 305.753**, which shall be
24 transferred by the Department of Revenue to the fund.

25 (b) Gifts, grants and donations, in money or otherwise, for use as described in subsection (2) of
26 this section, which the State Treasurer may solicit and accept from private and public sources and
27 shall cause to be deposited and credited to the Nongame Wildlife Fund.

28 (c) Interest or other earnings on the amounts described in paragraphs (a) and (b) of this sub-
29 section which shall inure to the benefit of the Nongame Wildlife Fund.

30 (2) Moneys contained in the Nongame Wildlife Fund are continuously appropriated for the pur-
31 poses specified in ORS 496.390.

32 **SECTION 17.** Notwithstanding any other provision of ORS 305.690 to 305.753, an entity
33 that is form listed, as that term is defined in ORS 305.690, on individual income tax return
34 forms for the tax year beginning on January 1, 2007, may not be removed from form listing
35 until the return forms for the tax year beginning on January 1, 2009.

36 **SECTION 18.** Section 4 of this 2007 Act is added to and made a part of ORS 305.690 to
37 305.753.

38 **SECTION 19.** ORS 305.749 is repealed.

39 **SECTION 20.** Sections 4, 17 and 18 of this 2007 Act, the amendments to statutes by
40 sections 1 to 3 and 5 to 16 of this 2007 Act and the repeal of ORS 305.749 by section 19 of this
41 2007 Act apply to tax years beginning on or after January 1, 2007.

42 **SECTION 21.** This 2007 Act being necessary for the immediate preservation of the public
43 peace, health and safety, an emergency is declared to exist, and this 2007 Act takes effect
44 on its passage.