

HOUSE AMENDMENTS TO A-ENGROSSED SENATE BILL 859

By COMMITTEE ON REVENUE

June 12

1 On page 1 of the printed A-engrossed bill, line 3, delete “305.747” and insert “305.745, 305.747,
2 305.749”.

3 In line 19, after “the” delete the rest of the line and line 20 and insert “Department of Revenue
4 instructions for tax return checkoff contribution.”.

5 On page 4, line 3, delete “the Nongame Wildlife Fund,”.

6 After line 29, insert:

7 “**SECTION 7.** ORS 305.727, as amended by section 6 of this 2007 Act, is amended to read:

8 “305.727. (1) In addition to the opportunity to be listed on the Oregon individual tax return
9 forms under ORS 305.725, an entity on the eligibility roster may apply to the commission for listing
10 in the Department of Revenue instructions for tax return checkoff contribution as provided in this
11 section.

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

14 “(3) In order to qualify for instruction listing, the entity must meet the qualifications described
15 in ORS 305.720, collect 10,000 or more signatures from electors of this state attesting that the
16 electors support the entity qualifying for instruction listing and be:

17 “(a) The Oregon Veterans’ Home, **the Nongame Wildlife Fund**, the Alzheimer’s Disease Re-
18 search Fund, the Oregon Military Emergency Financial Assistance Fund or the subaccount de-
19 scribed in ORS 316.493 for contributions dedicated to the prevention of child abuse and neglect;

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

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

24 “(4) The commission shall review applications and approve those that meet the qualifications
25 of ORS 305.720 and this section. An entity that is approved by the commission shall thereafter
26 qualify for instruction listing for six years and thereafter must reapply under this section for con-
27 tinued listing in additional six-year periods, except that an entity that reapplies does not need to
28 collect 10,000 or more signatures.

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

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

35 “(7) The department shall cause two lines to be included on the Oregon individual tax return

1 forms following the listing of the entities described in ORS 305.715 (2). These lines may be used by
2 a taxpayer to designate one or two entities that have qualified for instruction listing under this
3 section as the recipient of a checkoff contribution by the taxpayer.

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

6 In line 30, delete “6a” and insert “8”.

7 In line 33, delete “7” and insert “9”.

8 On page 5, line 2, delete “8” and insert “10”.

9 After line 40, insert:

10 “**SECTION 11.** ORS 305.745 is amended to read:

11 “305.745. (1) Upon receipt of the list certified by the Oregon Charitable Checkoff Commission
12 under ORS 305.715 (2), the Department of Revenue shall cause the name of each entity so listed to
13 be included on the Oregon individual income tax return forms prepared for the biennial years as
14 certified.

15 “(2) Individual taxpayers who file an Oregon income tax return and who will receive a tax re-
16 fund from the department may designate that a contribution be made to one or more entities listed.
17 Designation shall be made *[by marking the appropriate box which]* **in a space that** the department
18 shall cause to be printed on the return form. *[For each entity, the space for designating the contri-
19 bution shall provide for checkoff boxes in the amount of \$1, \$5, \$10 or other dollar amount.]*

20 “(3) Overpayments of tax that are insufficient, due to ORS 293.250 or otherwise, to satisfy the
21 total amount of checkoffs designated on a tax return under subsection (2) of this section and under
22 statute other than ORS 305.690 to 305.753 shall be allocated among the entities designated on a pro
23 rata basis.”.

24 In line 41, delete “9” and insert “12”.

25 On page 6, after line 23, insert:

26 “**SECTION 13.** ORS 305.749 is amended to read:

27 “305.749. *[Except as provided in ORS 305.690 to 305.753 and as otherwise specifically provided,]*
28 The following are applicable to the *[various]* **Nongame Wildlife Fund** checkoff *[programs]* **program**
29 established under ORS *[316.491 and 496.380 and ORS chapter 316]* **496.380 to 496.390:**

30 “(1) Subject to subsection (4) of this section, the dollar amounts of contributions made by tax-
31 payer checkoff on Oregon tax returns shall be remitted by the Department of Revenue to the State
32 Treasurer, who shall deposit them to a suspense account established under ORS 293.445.

33 “(2) Of the contributions so deposited, a portion is continuously appropriated for use to reim-
34 burse the General Fund for costs incurred in administering the *[various checkoff programs]* **checkoff**
35 **program**. No more than 10 percent of the moneys generated by *[each]* **the** checkoff program per
36 fiscal year ending June 30 may be appropriated under this subsection.

37 “(3) The remainder of the contributions shall be credited by the department to *[each]* **the**
38 checkoff program *[in proportion to the total amounts checked off for the tax year, the proportions to*
39 *be determined on the basis of tax returns processed as of the June 30 following the tax year]*. The
40 amounts so credited to *[each of the checkoff programs]* **the checkoff program** are continuously ap-
41 propriated to the department for payment to the checkoff designee, or shall be transferred by the
42 department to the checkoff designee, as specified under the law governing the *[particular]* checkoff
43 program. The department may adopt rules governing the crediting and payment or transfer of
44 checkoff moneys. In addition to any other provision, if adopted, the rules shall specify the time that
45 the contributions to *[a]* **the** program so credited are to be paid or transferred by the department.

1 “(4)[(a)] Space for designating the dollar amount of a contribution made to [each] **the** checkoff
2 program shall be printed on the Oregon tax return. [*The space shall provide for checkoff boxes for*
3 *the program in the amounts of \$1, \$5, \$10 or other dollar amount.*]

4 “[*(b) Overpayments of tax that are insufficient, due to ORS 293.250 or otherwise, to satisfy the total*
5 *amount of checkoffs designated on a tax return shall be allocated among the designees on a pro rata*
6 *basis as provided under ORS 305.745 (3).*]

7 “[*(5)(a) If, as of June 30 of the calendar year immediately following the calendar year in which a*
8 *particular tax year begins, the department determines that the total amount checked off for that tax year*
9 *for a checkoff program is \$50,000 or less, the department shall notify a person administering the pro-*
10 *gram or other appropriate person.*]

11 “[*(b) If, as determined by the department under paragraph (a) of this subsection, the total amount*
12 *checked off for a particular checkoff program is \$50,000 or less for each year in a period of two con-*
13 *secutive tax years, a checkoff line and appropriate box for that program shall not be provided on the*
14 *Oregon individual tax return for the tax year immediately following the later year of the two-year pe-*
15 *riod nor for any tax year thereafter, except as otherwise provided by law.*]

16 “[*(c) As used in this subsection, ‘total amount checked off’ means the total amount checked off by*
17 *taxpayers as reflected by tax returns for the tax year processed as of June 30 before any deduction for*
18 *administrative costs as required under subsection (2) of this section has occurred but after any pro-*
19 *ration under subsection (4) of this section.*”].

20 In line 24, delete “10” and insert “14”.

21 Restore line 30.

22 In line 31, restore “Wildlife Fund established under ORS 496.385” and after “496.385” insert a
23 period.

24 After line 35, insert:

25 “**SECTION 15.** ORS 305.753, as amended by section 14 of this 2007 Act, is amended to read:

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

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

31 “[*(3) Except as provided in ORS 305.749, ORS 305.690 to 305.753 do not apply to the Nongame*
32 *Wildlife Fund established under ORS 496.385.*”].

33 In line 36, delete “11” and insert “16”.

34 On page 7, line 3, delete “12” and insert “17”.

35 In line 22, delete “13” and insert “18”.

36 In line 41, delete “14” and insert “19”.

37 On page 8, line 11, delete “15” and insert “20”.

38 In line 20, delete “16” and insert “21”.

39 In line 32, delete “17” and insert “22”.

40 In line 36, delete “18” and insert “23”.

41 In line 38, delete “19” and insert “24” and before the period insert “on January 2, 2012”.

42 Delete lines 39 through 41 and insert:

43 “**SECTION 25. Section 4 of this 2007 Act and the amendments to statutes by sections 1**
44 **to 3, 5, 6, 9 to 14 and 16 to 19 of this 2007 Act apply to tax years beginning on or after Jan-**
45 **uary 1, 2007.**”

1 **“SECTION 26. The amendments to statutes by sections 7, 15, 20 and 21 of this 2007 Act**
2 **and the repeal of ORS 305.749 by section 24 of this 2007 Act apply to tax years beginning on**
3 **or after January 1, 2012.”.**

4 In line 42, delete “21” and insert “27”.

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