

# Senate Bill 859

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 **as introduced**.

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.

## 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; and repealing ORS 305.749.

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**  
27 **number of lines shall be sufficient to list at least 12 entities.** The commission shall limit the  
28 number of entities to be listed on the form to conform to the department's notice unless it deter-  
29 mines that the number of eligible entities justifies adding a page to the form.

30 (2) Any new entity added to the list must, in the judgment of the commission, have a high

**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 probability of meeting the requirement in ORS 305.720 (5).

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

3 305.715. (1)(a) The Oregon Charitable Checkoff Commission shall[:]

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

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

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

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

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

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

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

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

39 **(4) If an entity removed from form listing under subsection (3) of this section continues  
40 to meet the eligibility requirements under ORS 305.720, an entity removed from the charita-  
41 ble checkoff portion of the tax forms shall be placed at the end of the eligibility roster for  
42 form listing in succeeding tax years and shall be considered to be an entity that has not been  
43 form listed for purposes of subsection (2) of this section.**

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

45 305.720. Subject to ORS 305.710 and 305.745 **and section 4 of this 2007 Act**, an entity qualifies

1 for listing on the **eligibility roster for form listing** [*Oregon individual income tax return*] to receive  
 2 contributions by means of checkoff if:

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

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

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

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

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

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

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

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

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

24 (3) The entity makes application for listing within the time and in the manner prescribed by ORS  
 25 305.725.

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

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

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

34 305.727. (1) In addition to the opportunity to [*apply to the Oregon Charitable Checkoff Commis-*  
 35 *sion for listing*] **be listed** on the Oregon individual tax return forms under ORS 305.725, an entity  
 36 **on the eligibility roster** may apply to the commission for listing in the Department of Revenue in-  
 37 structions [*and eligibility*] for tax return checkoff contribution as provided in this section.

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

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

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

1 **neglect;**

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

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

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

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

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

17 (7) The department shall cause a line to be included on the Oregon individual tax return forms  
18 following the listing of the entities described in ORS 305.715 (2). The line may be used by a taxpayer  
19 to designate an entity that has qualified for instruction listing under this section as the recipient  
20 of a checkoff contribution by the taxpayer. The space for designation shall also provide for checkoff  
21 boxes in the amount of \$1, \$5, \$10 or other dollar amounts.

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

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

25 305.730. (1) Each entity desiring to be listed on the Oregon individual income tax return in order  
26 to receive contributions by means of checkoff for the biennial years shall file a financial report with  
27 the Oregon Charitable Checkoff Commission no later than July 1 [*of 1990, or July 1*] of each even-  
28 numbered year [*thereafter*].

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

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

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

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

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

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

39 305.740. (1) Prior to the end of [*1990 and prior to the end of*] each even-numbered calendar year  
40 [*thereafter*], and subject to subsection (2) of this section, the Oregon Charitable Checkoff Commission  
41 shall examine the list of entities included on the Oregon personal income tax return for the tax year  
42 beginning in the calendar year immediately preceding and shall determine if each entity listed is  
43 qualified under ORS 305.710 and 305.720 to be listed on the return to receive contributions by means  
44 of checkoff for the ensuing biennial years.

45 (2)(a) The Department of Revenue shall determine for each tax year if each entity listed for

1 checkoff on the return for the preceding tax year meets the criteria under ORS 305.720 (5) and shall  
 2 notify the commission, if and when appropriate. In determining the amount received in contributions  
 3 from checkoffs for an entity for a particular tax year:

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

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

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

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

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

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

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

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

28 (f) A final order issued by the commission, the designee of the commission, the Court of Appeals  
 29 or the Oregon Supreme Court determining that an entity be included on the list certified under ORS  
 30 305.715 (2) may require only that the entity be included on the list next certified after the effective  
 31 date of the final order.

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

33 305.747. (1) Amounts equal to the amounts checked off under ORS 305.745 shall be remitted by  
 34 the Department of Revenue to the State Treasurer who shall deposit the amounts in a suspense ac-  
 35 count established under ORS 293.445.

36 (2)(a) Of the amounts remitted and deposited under subsection (1) of this section [*or remitted and*  
 37 *deposited under ORS 305.749 (1)*], a portion is continuously appropriated for use in reimbursing the  
 38 General Fund for costs paid or incurred by the Oregon Charitable Checkoff Commission in admin-  
 39 istering the checkoff programs established under ORS 305.690 to 305.753. No more than one percent  
 40 of the moneys generated by the checkoff programs per fiscal year ending June 30, 1990, or per any  
 41 fiscal year thereafter, is appropriated under this paragraph.

42 (b) Of the amounts remitted and deposited under subsection (1) of this section, a portion is  
 43 continuously appropriated for use in reimbursing the General Fund for costs paid or incurred by the  
 44 department in administering the checkoff program established under ORS 305.690 to 305.753. The  
 45 department shall adopt by rule a formula or other method of determining the cost of administering

1 each checkoff program. Each program shall be charged the cost of administration not to exceed 10  
2 percent of the amount received in checkoff contributions.

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

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

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

16 305.753. (1) The State Treasurer may solicit and accept from private and public sources and  
17 cause to be credited and paid to any entity gifts, grants and other donations, in money or otherwise,  
18 if the entity is currently listed or entitled to be listed on the Oregon tax return for checkoff.

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

21 *[(3) Except as provided in ORS 305.749, ORS 305.690 to 305.753 do not apply to the Nongame  
22 Wildlife Fund established under ORS 496.385, the Alzheimer's Disease Research Fund established  
23 under section 3, chapter 902, Oregon Laws 1987, the subaccount created pursuant to section 36 (2),  
24 chapter 1084, Oregon Laws 1999, or its successor, the Oregon Military Emergency Financial Assistance  
25 Fund established under ORS 396.364 or other checkoff program established by statute other than ORS  
26 305.690 to 305.753.]*

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

28 316.490. (1) Individual taxpayers who file an Oregon income tax return for purposes of this  
29 chapter and who will receive a tax refund from the Department of Revenue may designate that a  
30 contribution be made to the Alzheimer's Disease Research Fund *[by marking the appropriate box  
31 printed on the return pursuant to subsection (2) of this section]* **as provided in ORS 305.690 to  
32 305.753.**

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

37 *[(3)]* (2) A designation under subsection (1) of this section shall be made with respect to any  
38 taxable year on the returns for that taxable year, and once made shall be irrevocable.

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

40 316.491. (1) Personal income taxpayers who file an Oregon income tax return and who will re-  
41 ceive a tax refund from the Department of Revenue may designate that a contribution of all or a  
42 portion of the refund be made to the Oregon Military Emergency Financial Assistance Program by  
43 marking the appropriate box printed on the return *[pursuant to subsection (2) of this section]* **as  
44 provided in ORS 305.690 to 305.753.**

45 *[(2)(a) Subject to paragraph (b) of this subsection, the Department of Revenue shall print on the*

1 *face of the Oregon personal income tax return form a space for a taxpayer to designate that a contri-*  
 2 *bution be made to the Oregon Military Emergency Financial Assistance Program from the taxpayer's*  
 3 *income tax refund. The space for designating the contribution shall provide for checkoff boxes as in-*  
 4 *dicated under ORS 305.749.]*

5 *[(b) If space limitations make listing the Oregon Military Emergency Financial Assistance Program*  
 6 *on the return form impracticable without the removal of a checkoff program listing described in ORS*  
 7 *316.490, 316.493 or 496.380, the Oregon Military Emergency Financial Assistance Program may be*  
 8 *given an instruction listing as described in ORS 305.727. ORS 305.727 (3) does not apply to the Oregon*  
 9 *Military Emergency Financial Assistance Program.]*

10 [(3)] (2) Moneys contributed to the Oregon Military Emergency Financial Assistance Program  
 11 through the checkoff program described in subsection (1) of this section shall be deposited in the  
 12 Oregon Military Emergency Financial Assistance Fund.

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

14 316.493. (1) Recognizing that children are Oregon's most valuable resource and that child abuse  
 15 and neglect is a threat to the physical, mental and emotional health of children; and further recog-  
 16 nizing that the incidence of validated cases of reported child abuse and neglect has been increasing  
 17 at an alarming rate in Oregon and represents an enormous threat to the welfare of our community,  
 18 the Legislative Assembly hereby provides an additional opportunity to taxpayers to assist in child  
 19 abuse and neglect prevention by means of an income tax checkoff.

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

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

29 [(4)] (3) The Department of Revenue shall transfer to the subaccount established pursuant to  
 30 section 36 (2), chapter 1084, Oregon Laws 1999, or a successor subaccount, account or fund an  
 31 amount as credited to the subaccount or its successor [*under ORS 305.749*].

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

33 431.855. (1) There is established as a separate and distinct fund in the State Treasury an  
 34 Alzheimer's Disease Research Fund. The Alzheimer's Disease Research Fund shall consist of:

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

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

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

42 (2) Moneys contained in the Alzheimer's Disease Research Fund are continuously appropriated  
 43 for the purpose of grants to the Alzheimer's Disease Center of Oregon, a cooperative venture be-  
 44 tween Oregon Health and Science University, Good Samaritan Hospital and Medical Center, the  
 45 United States Department of Veterans Affairs and the Alzheimer's Disease and Related Disorders

1 Association to carry out research on Alzheimer’s disease and related disorders.

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

3 496.380. [(1)] Individual taxpayers who file an Oregon income tax return and who will receive  
 4 a tax refund from the Department of Revenue may designate that a contribution be made to the  
 5 Nongame Wildlife Fund by marking the appropriate box printed on the return [pursuant to subsection  
 6 (2) of this section] **as provided in ORS 305.690 to 305.753.**

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

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

12 496.385. (1) There is established as a separate and distinct fund in the State Treasury a Non-  
 13 game Wildlife Fund. The Nongame Wildlife Fund shall consist of:

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

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

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

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

23 **SECTION 17.** **Notwithstanding any other provision of ORS 305.690 to 305.753, an entity**  
 24 **that is form listed, as that term is defined in ORS 305.690, on individual income tax return**  
 25 **forms for the 2007 tax year may not be removed from form listing until the return forms for**  
 26 **the 2009 tax year.**

27 **SECTION 18.** **Section 4 of this 2007 Act is added to and made a part of ORS 305.690 to**  
 28 **305.753.**

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

30