

**75TH OREGON LEGISLATIVE ASSEMBLY  
STAFF MEASURE SUMMARY  
HOUSE REVENUE COMMITTEE**

**MEASURE: HB 3414 A  
CARRIER: Rep. Sprenger**

**REVENUE: No Revenue Impact  
FISCAL: Minimal Fiscal Impact**

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**Action:** Do Pass as Amended and be printed A-Engrossed

**Vote:** 8-0-2

**Yeas:** Bailey, Bentz, Berger, Gelser, Kahl, Riley, Sprenger, Barnhart

**Nays:** 0

**Exc.:** Bruun, Read

**Prepared By:** Paul Warner, Legislative Revenue Officer

**Meeting Dates:** June 19, 2009

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**WHAT THE BILL DOES:** Adds Oregon Voluntary Firefighters Association to list of eligible entities for appearing as a charitable checkoff on the individual tax return form and/or the Department of Revenue instructions accompanying the tax form.

**ISSUES DISCUSSED:**

- Role of volunteer firefighters
- Oregon Voluntary Firefighters Association inability to meet charitable checkoff listing requirement of \$1 million in gross income during the prior year.
- Growth of entities eligible for listing on the tax form.
- Concerns that process will become unwieldy if number of entities grows too large.

**EFFECT OF COMMITTEE AMENDMENTS:** Replaces the bill.

**BACKGROUND:** In order to appear on the tax form or the instructions, an entity must file with the Charitable Checkoff Commission. To be considered by the commission, the entity must collect 10,000 signatures from electors of the state affirming support and be a nonprofit organization (or central office for group of nonprofit organizations) with gross income of at least \$1 million for the year prior to application, or be specifically listed in statute. Currently the entities specifically listed are the Oregon Veterans' Home, the Alzheimer's Disease Research Fund, the Oregon Military Financial Assistance Fund or the subaccount dedicated to child abuse prevention as described in 316.493. If HB 3414A becomes law, The Oregon Voluntary Firefighters Association would be added to this list.

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