

House Bill 3164

Sponsored by Representative DEMBROW; Representatives BAILEY, BUCKLEY, CANNON, GREENLICK, KAHL, SCHAUFLEER, Senators BURDICK, DINGFELDER, ROSENBAUM

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**.

Requires addition to taxable income for Oregon tax purposes of amounts excluded from federal taxable income as fringe benefit available for users of qualified parking but not to users of commuter highway vehicle or transit passes, because of operation of certain federal law.

Establishes Transportation Choices Fund. Directs increased revenue to fund. Appropriates moneys in fund to Department of Transportation to provide outreach and social marketing programs intended to increase numbers of Oregon employees who commute via mass transit, bicycle or walking.

Applies to tax years beginning on or after January 1, 2010.

A BILL FOR AN ACT

1
2 Relating to tax expenditures; appropriating money; and providing for revenue raising that requires
3 approval by a three-fifths majority.

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

5 **SECTION 1. Section 2 of this 2009 Act is added to and made a part of ORS chapter 316.**

6 **SECTION 2. To derive Oregon taxable income, there shall be added to federal taxable
7 income a positive amount equal to the amount by which the fringe benefit exclusion allowed
8 to the taxpayer for the tax year for qualified parking, as provided under section 132(f)(2)(B)
9 of the Internal Revenue Code, exceeds the maximum allowable exclusion allowed under sec-
10 tion 132(f)(1)(A) or (B) of the Internal Revenue Code, for transportation in a commuter
11 highway vehicle or for a transit pass, for the tax year.**

12 **SECTION 3. The Transportation Choices Fund is established in the State Treasury, sep-
13 arate and distinct from the General Fund. Interest earned by the Transportation Choices
14 Fund shall be credited to the fund. Moneys in the fund are continuously appropriated to the
15 Department of Transportation to provide outreach and social marketing programs intended
16 to increase numbers of Oregon employees who commute via mass transit, bicycle or walking.**

17 **SECTION 4. (1) The Department of Revenue shall calculate in each tax year the increase
18 in revenues that is received by the department from taxpayers in each tax year and attrib-
19 utable to the operation of section 2 of this 2009 Act.**

20 **(2) No later than October 1 of each year the department shall transfer the amount cal-
21 culated in subsection (1) of this section to the Transportation Choices Fund established un-
22 der section 3 of this 2009 Act.**

23 **SECTION 5. Sections 2 and 4 of this 2009 Act apply to tax years beginning on or after
24 January 1, 2010.**

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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.