

House Bill 3290

Sponsored by Representative WHISNANT (at the request of Coalition of County Children and Families Commissions)

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**.

Establishes Trust for Children, Youth and Families Account. Continuously appropriates moneys in account to State Commission on Children and Families. Specifies distribution of funds in account to local commissions on children and families, counties and federally recognized Indian tribes for benefit of children, youth and families.

Creates tax credit for contributions to Trust for Children, Youth and Families Account and organizations that support health and wellness of Oregon's children, youth and families.

Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

1
2 Relating to the well-being of Oregon's families; creating new provisions; amending ORS 293.701; ap-
3 propriating money; and prescribing an effective date.

4 Whereas healthy children, youth and families are the foundation of healthy communities; and

5 Whereas programs funded by the State Commission on Children and Families through Oregon's
6 36 local commissions on children and families, 36 counties and nine federally recognized Indian
7 tribes are important to supporting the health and wellness of Oregon's children, youth and families;
8 and

9 Whereas it is the intention of the Legislative Assembly that money received by the State Com-
10 mission on Children and Families through the Trust for Children, Youth and Families Account shall
11 be in addition to money appropriated to the State Commission on Children and Families for the
12 2009-2011 biennium and succeeding biennia; now, therefore,

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

14 **SECTION 1. (1) The Trust for Children, Youth and Families Account is established in the**
15 **State Treasury, separate and distinct from the General Fund. Interest earned by the Trust**
16 **for Children, Youth and Families Account shall be credited to the account. The primary**
17 **purpose of the account is to serve as a repository for both public and private moneys desig-**
18 **ned to fund specific programs that support the health and wellness of Oregon's children,**
19 **youth and families.**

20 **(2) All moneys in the Trust for Children, Youth and Families Account are continuously**
21 **appropriated to the State Commission on Children and Families for the purposes of sections**
22 **2 and 3 of this 2009 Act.**

23 **SECTION 2. (1) The State Commission on Children and Families shall:**

24 **(a) Oversee management of the Trust for Children, Youth and Families Account;**

25 **(b) Provide accounting for funds in the Trust for Children, Youth and Families Account;**

26 **(c) Evaluate the use of funds received by local commissions on children and families un-**
27 **der section 3 of this 2009 Act;**

28 **(d) Evaluate the use of funds received by counties and federally recognized Indian tribes**

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 under section 3 of this 2009 Act; and

2 (e) Work with local commissions on children and families, counties and federally recog-
3 nized Indian tribes, and their constituents, to communicate with and educate the public on
4 the importance of supporting the health and wellness of children, youth and families to the
5 development and maintenance of healthy communities.

6 (2) In accordance with the provisions of ORS 417.745, the State Commission on Children
7 and Families may adopt rules necessary for the administration of this section and section 3
8 of this 2009 Act.

9 **SECTION 3.** (1) The State Commission on Children and Families shall disburse on July 1
10 of each year up to 42 percent of the amount in the Trust for Children, Youth and Families
11 Account established in section 1 of this 2009 Act.

12 (2) The State Commission on Children and Families may use up to 7.5 percent of any
13 amount disbursed from the account under subsection (1) of this section for:

14 (a) Supporting the operations of the account;

15 (b) Facilitating technical assistance;

16 (c) Local planning for children, youth and families; and

17 (d) Other activities that encourage activities supporting the wellness of Oregon's chil-
18 dren, youth and families.

19 (3) At least 92.5 percent of any amount disbursed from the account under subsection (1)
20 of this section shall be distributed as follows:

21 (a) One-third as Children, Youth and Families grants to the local commissions on chil-
22 dren and families to fund research-based services and initiatives to improve outcomes for
23 children, youth or families in accordance with the provisions of ORS 417.790 (1).

24 (b) One-third as Great Start grants to the 36 local commissions on children and families
25 to fund community-based programs for children who are newborn through eight years of age
26 in accordance with the provisions of ORS 417.790 (2).

27 (c) One-third as Juvenile Crime Prevention grants to Oregon's counties and federally
28 recognized Indian tribes to support the local high-risk juvenile crime prevention plan in ac-
29 cordance with the provisions of ORS 417.855.

30 **SECTION 4.** Section 5 of this 2009 Act is added to and made a part of ORS chapter 315.

31 **SECTION 5.** (1) As used in this section, "children, youth and families organization"
32 means an entity that is:

33 (a) Exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code;
34 and

35 (b) Organized primarily for the purpose of developing, operating or promoting programs
36 that are intended to support the health and wellness of Oregon's children, youth and fami-
37 lies.

38 (2) A taxpayer shall be allowed a credit against the taxes otherwise due under ORS
39 chapter 316 for amounts contributed during the tax year to the Trust for Children, Youth
40 and Families Account established under section 1 of this 2009 Act.

41 (3) A taxpayer that is a corporation shall be allowed a credit against the taxes otherwise
42 due under ORS chapter 317 or 318 for amounts contributed during the tax year to the Trust
43 for Children, Youth and Families Account established under section 1 this 2009 Act.

44 (4) The credit is allowable under this section only to the extent the taxpayer has con-
45 tributed an equal amount to an Oregon children, youth and families organization during the

1 tax year.

2 (5) The amount of the credit shall equal 100 percent of the amount contributed to the
3 Trust for Children, Youth and Families Account, but may not exceed the lesser of the tax
4 liability of the:

5 (a) Taxpayer under ORS chapter 316 for the tax year or \$500.

6 (b) Taxpayer that is a corporation under ORS chapter 317 or 318 for the tax year or
7 \$2,500.

8 (6) The credit allowed under this section may not be carried over to another tax year.

9 (7) The credit allowed under this section is in addition to any charitable contribution
10 deduction allowable to the taxpayer.

11 (8) In the case of a credit allowed under this section for purposes of ORS chapter 316:

12 (a) A nonresident shall be allowed the credit under this section in the proportion provided
13 in ORS 316.117.

14 (b) If a change in the status of a taxpayer from resident to nonresident or from nonres-
15 ident to resident occurs, the credit allowed under this section shall be determined in a
16 manner consistent with ORS 316.117.

17 (c) A husband and wife who file separate returns for a taxable year may each claim a
18 share of the tax credit that would have been allowed on a joint return in proportion to the
19 contribution of each.

20 (d) If a change in the taxable year of a taxpayer occurs as described in ORS 314.085, or
21 if the Department of Revenue terminates the taxpayer's taxable year under ORS 314.440, the
22 credit allowed under this section shall be prorated or computed in a manner consistent with
23 ORS 314.085.

24 **SECTION 6.** Section 5 of this 2009 Act applies to tax years beginning on or after January
25 1, 2010, and before January 1, 2021.

26 **SECTION 7.** Notwithstanding section 6 of this 2009 Act, for a tax year beginning on or
27 after January 1, 2010, and before January 1, 2011, a credit may be allowed under section 5
28 of this 2009 Act only if the contribution on which the credit is based is made on or after
29 December 1, 2010.

30 **SECTION 8.** ORS 293.701 is amended to read:

31 293.701. As used in ORS 293.701 to 293.820, unless the context requires otherwise:

32 (1) "Council" means the Oregon Investment Council.

33 (2) "Investment funds" means:

34 (a) Public Employees Retirement Fund referred to in ORS 238.660;

35 (b) Industrial Accident Fund referred to in ORS 656.632;

36 (c) Consumer and Business Services Fund referred to in ORS 705.145;

37 (d) Employment Department Special Administrative Fund referred to in ORS 657.822;

38 (e) Insurance Fund referred to in ORS 278.425;

39 (f) Funds under the control and administration of the Department of State Lands;

40 (g) Oregon Student Assistance Fund referred to in ORS 348.570;

41 (h) Moneys made available to the Commission for the Blind under ORS 346.270 and 346.540 or
42 rules adopted thereunder;

43 (i) Forest rehabilitation bonds sinking fund referred to in ORS 530.280;

44 (j) Oregon War Veterans' Fund referred to in ORS 407.495;

45 (k) Oregon War Veterans' Bond Sinking Account referred to in ORS 407.515;

- 1 (L) World War II Veterans' Compensation Fund;
- 2 (m) World War II Veterans' Bond Sinking Fund;
- 3 (n) Savings and loan association funds in the hands of the Director of the Department of Con-
- 4 sumer and Business Services;
- 5 (o) Funds in the hands of the State Treasurer that are not required to meet current demands;
- 6 (p) State funds that are not subject to the control and administration of officers or bodies spe-
- 7 cifically designated by law;
- 8 (q) Funds derived from the sale of state bonds;
- 9 (r) Social Security Revolving Account referred to in ORS 237.490;
- 10 (s) Investment funds of the State Board of Higher Education lawfully available for investment
- 11 or reinvestment;
- 12 (t) Local Government Employer Benefit Trust Fund referred to in ORS 657.513;
- 13 (u) Elderly and Disabled Special Transportation Fund established by ORS 391.800;
- 14 (v) Education Stability Fund established by ORS 348.696;
- 15 (w) Deferred Compensation Fund established under ORS 243.411; [*and*]
- 16 (x) Trust for Cultural Development Account established under ORS 359.405[.]; **and**
- 17 **(y) Trust for Children, Youth and Families Account established under section 1 of this**
- 18 **2009 Act.**
- 19 (3) "Investment officer" means the State Treasurer in the capacity as investment officer for the
- 20 council.

21 **SECTION 9. This 2009 Act takes effect on the 91st day after the date on which the reg-**

22 **ular session of the Seventy-fifth Legislative Assembly adjourns sine die.**

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