

## HOUSE AMENDMENTS TO HOUSE BILL 3414

By COMMITTEE ON REVENUE

June 23

1 On page 1 of the printed bill, line 2, after “ORS” delete the rest of the line and lines 3 through  
2 5 and insert “305.727; and prescribing an effective date.”.

3 Delete lines 7 through 30 and delete pages 2 through 6 and insert:

4 “**SECTION 1.** ORS 305.727 is amended to read:

5 “305.727. (1) In addition to the opportunity to be listed on the Oregon individual tax return  
6 forms under ORS 305.725, an entity on the eligibility roster may apply to the commission for listing  
7 in the Department of Revenue instructions for tax return checkoff contribution as provided in this  
8 section.

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

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

14 “(a) The Oregon Veterans’ Home, the Alzheimer’s Disease Research Fund, the Oregon Military  
15 Emergency Financial Assistance Fund, **the Oregon Volunteer Firefighters Association** or the  
16 subaccount described in ORS 316.493 for contributions dedicated to the prevention of child abuse  
17 and neglect;

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

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

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

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

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

33 “(7) The department shall cause two lines to be included on the Oregon individual tax return  
34 forms following the listing of the entities described in ORS 305.715 (2). These lines may be used by  
35 a taxpayer to designate one **entity** or two entities that have qualified for instruction listing under

1 this section as the [recipient] recipients of [a] checkoff [contribution] contributions by the taxpayer.

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

4 “**SECTION 2.** ORS 305.727, as amended by section 7, chapter 822, Oregon Laws 2007, is  
5 amended to read:

6 “305.727. (1) In addition to the opportunity to be listed on the Oregon individual tax return  
7 forms under ORS 305.725, an entity on the eligibility roster may apply to the commission for listing  
8 in the Department of Revenue instructions for tax return checkoff contribution as provided in this  
9 section.

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

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

15 “(a) The Oregon Veterans’ Home, the Nongame Wildlife Fund, the Alzheimer’s Disease Research  
16 Fund, the Oregon Military Emergency Financial Assistance Fund, **the Oregon Volunteer Fire-**  
17 **fighters Association** or the subaccount described in ORS 316.493 for contributions dedicated to the  
18 prevention of child abuse and neglect;

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

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

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

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

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

34 “(7) The department shall cause two lines to be included on the Oregon individual tax return  
35 forms following the listing of the entities described in ORS 305.715 (2). These lines may be used by  
36 a taxpayer to designate one **entity** or two entities that have qualified for instruction listing under  
37 this section as the [recipient] recipients of [a] checkoff [contribution] contributions by the taxpayer.

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

40 “**SECTION 3.** The amendments to ORS 305.727 by sections 1 and 2 of this 2009 Act apply  
41 to individual income tax returns for tax years beginning on or after January 1, 2010.

42 “**SECTION 4.** This 2009 Act takes effect on the 91st day after the date on which the  
43 regular session of the Seventy-fifth Legislative Assembly adjourns sine die.”  
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