(handwritten, right margin:) HB 2564 MEASURE: EXHIBIT: HOUSE REVENUE COMMITTEE DATE: 2/16 Bill PAGES: 1 SUBMITTED BY: CHRIS ALLANACH

REVENUE: May have revenue impact, statement not yet issued
FISCAL: May have revenue impact, statement not yet issued

Action:
Vote:
      Yeas:
      Nays:
      Exc.:
Prepared By: Chris Allanach, Economist
Meeting Dates: 2/16

WHAT THE BILL DOES: Adds the Oregon Volunteer Firefighters Association to the list of entities eligible for the individual income tax return checkoff contribution. Applies to tax years beginning on or after January 1, 2012.

ISSUES DISCUSSED:

EFFECT OF COMMITTEE AMENDMENTS:

BACKGROUND: The first charitable checkoff was created by the 1979 Legislature (HB 2536) for the Nongame Wildlife Fund and began with the 1979 tax year. By 1999 there were five charities listed on the tax return: the Nongame Wildlife Fund, Child Abuse Prevention, Alzheimer's Disease Research, Stop Domestic & Sexual Violence, and AIDS/HIV Education & Services. In 2000 two additional charities (Head Start Association and Habitat for Humanity) were added via an "other code" on the tax return. These charities were listed in the instructions and taxpayers could direct some of all of their refund by entering the appropriate code of the tax return. By 2006, six charities were listed on the return (Oregon Military Financial Assistance was added in 2006) and 17 charities were listed in the instructions. Taxpayers could contribute to up to seven different charities – the six listed on the return and one from the 17 listed in the instructions. The most recent change, in 2007 (SB 859), required at least 12 entities be listed on the tax return – if space were available – as well as two blanks that could be used to identify a different charity listed in the instructions. The 2007 changes also introduced a process where eligible charities rotate being listed on the tax return.