

House Bill 2564

Ordered printed by the Speaker pursuant to House Rule 12.00A (5). Pre-session filed (at the request of House Interim Committee on Revenue)

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**.

Adds Oregon Volunteer Firefighters Association to list of entities eligible for individual income tax return checkoff contribution.

Applies to individual income tax returns for tax years beginning on or after January 1, 2012.

Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

1
2 Relating to charitable checkoffs; creating new provisions; amending ORS 305.727; and prescribing
3 an effective date.

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

5 **SECTION 1.** ORS 305.727 is amended to read:

6 305.727. (1) In addition to the opportunity to be listed on the Oregon individual tax return forms
7 under ORS 305.725, an entity on the eligibility roster may apply to the commission for listing in the
8 Department of Revenue instructions for tax return checkoff contribution as provided in this 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 a
19 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 of
23 ORS 305.720 and this section. An entity that is approved by the commission shall thereafter qualify
24 for instruction listing for six years and thereafter must reapply under this section for continued
25 listing in additional six-year periods, except that an entity that reapplies does not need to collect
26 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 list

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 of entities that have been certified by the commission under this section as of the date the in-
2 structions for the forms must be prepared.

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

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

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

11 305.727. (1) In addition to the opportunity to be listed on the Oregon individual tax return forms
12 under ORS 305.725, an entity on the eligibility roster may apply to the commission for listing in the
13 Department of Revenue instructions for tax return checkoff contribution as provided in this section.

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

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

19 (a) The Oregon Veterans' Home, the Nongame Wildlife Fund, the Alzheimer's Disease Research
20 Fund, the Oregon Military Emergency Financial Assistance Fund, **the Oregon Volunteer Fire-**
21 **fighters Association** or the subaccount described in ORS 316.493 for contributions dedicated to the
22 prevention of child abuse and neglect;

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

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

27 (4) The commission shall review applications and approve those that meet the qualifications of
28 ORS 305.720 and this section. An entity that is approved by the commission shall thereafter qualify
29 for instruction listing for six years and thereafter must reapply under this section for continued
30 listing in additional six-year periods, except that an entity that reapplies does not need to collect
31 10,000 or more signatures.

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

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

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

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

44 **SECTION 3. The amendments to ORS 305.727 by sections 1 and 2 of this 2011 Act apply**
45 **to individual income tax returns for tax years beginning on or after January 1, 2012.**

1 **SECTION 4.** This 2011 Act takes effect on the 91st day after the date on which the reg-
2 ular session of the Seventy-sixth Legislative Assembly adjourns sine die.
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