

## HOUSE AMENDMENTS TO HOUSE BILL 2728

By COMMITTEE ON EDUCATION

April 14

1 On page 1 of the printed bill, delete lines 6 through 11 and insert:

2 **“SECTION 2. (1) A taxpayer may elect to contribute all or a portion of a refund of per-**  
3 **sonal income tax to an account that has been established under ORS 348.857 by direct deposit**  
4 **to the financial institution managing the account. The amount elected to be contributed by**  
5 **the taxpayer must be at least \$25 and may be applied as a contribution only for the tax year**  
6 **in which the refund is issued.**

7 **“(2) The election shall be made on a form prescribed by the Department of Revenue and**  
8 **filed with the taxpayer’s tax return for the tax year or at such other time and in such other**  
9 **manner as the department may prescribe by rule. The department shall prescribe by rule the**  
10 **maximum number of accounts to which a taxpayer may elect to contribute a portion of the**  
11 **refund.**

12 **“(3) The election to contribute all or a portion of a refund may not be changed or re-**  
13 **voked.**

14 **“(4) The election to contribute all or a portion of a refund shall be void, and no portion**  
15 **of the refund may be contributed to an account that has been established under ORS 348.857,**  
16 **if:**

17 **“(a) The taxpayer’s refund is offset to pay amounts owed by the taxpayer; or**

18 **“(b) The taxpayer’s refund is less than the total of the following:**

19 **“(A) The contribution elected in subsection (1) of this section;**

20 **“(B) Payments of tax as provided in ORS 316.583 that accompany the return;**

21 **“(C) All contributions to charitable and governmental entities designated by means of a**  
22 **checkoff as provided in ORS 305.745; and**

23 **“(D) All contributions to political parties designated by means of a checkoff as provided**  
24 **in ORS 305.754.”.**

25 On page 2, line 2, delete “2011” and insert “2012”.

26 In line 4, before “session” insert “regular”.

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