

# PRELIMINARY

77TH OREGON LEGISLATIVE ASSEMBLY  
2013 REGULAR SESSION  
STAFF MEASURE SUMMARY  
SENATE FINANCE AND REVENUE COMMITTEE

MEASURE: SB 430  
CARRIER:

REVENUE:  
FISCAL:

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Action:

Vote:

Yeas:

Nays:

Exc.:

Prepared By: Chris Allanach, Economist

Meeting Dates: 3/6

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**WHAT THE BILL DOES:** Creates a personal and corporate income tax subtraction for the contribution of food crops to charitable organizations. Defines terms and limits the subtraction to the greater of either the wholesale market price or the most recent sales price. Requires the subtraction to be reduced by any amount claimed as a deduction. Identifies eligibility criteria for the subtraction. Applicable to tax years 2013 through 2019.

## ISSUES DISCUSSED:

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## EFFECT OF COMMITTEE AMENDMENTS:

**BACKGROUND:** From 1977 through 2011, Oregon had an income tax credit for crop donations to gleaning cooperatives, food banks, or other qualifying charitable organizations located in Oregon. The credit was 10 percent of the wholesale market price of the crop. In its last year of applicability, tax year 2011, roughly 125 taxpayers claimed \$225,000 in tax credits, reducing their tax liability by roughly \$155,000.

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State Capitol Building  
900 Court St NE, Room 143  
Salem, OR 97301-1347

Phone: 503-986-1266  
Fax: 503-986-1770  
<http://www.leg.state.or.us>