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

# REVENUE: No Revenue Impact

#### **REVENUE:** No Revenue Impact FISCAL: Minimal Fiscal Impact

Action: Vote:	Do Pass 5-0-0 Yeas: Nays: Exc.:	Ferrioli, George, Hass, Rosenbaum, Burdick 0 0
Prepared By:		Chris Allanach, Economist
Meeting Dates:		3/6; 5/6

**WHAT THE BILL DOES**: Exempts the Oregon Volunteer Firefighters Association from the requirement that the organization have a gross income of at least one million dollars in the year prior to applying for the charitable checkoff instruction listing.

## **ISSUES DISCUSSED:**

- Role of volunteer firefighters
- How their funds are used
- Increasing demand for volunteer firefighters

## EFFECT OF COMMITTEE AMENDMENTS: No amendment

**BACKGROUND:** Taxpayers who are entitled to a tax refund when filing their personal income tax return have the option of donating a portion of that refund directly to a charity listed on the tax return. Each year, on a rotating basis, ten charities are specifically listed on the tax return and another 15 to 20 are listed in the directions. Current law specifies that to be included in the instructional listing, charities must meet application qualifications, collect at least 10,000 signatures from supporters, and have at least one million dollars of gross income in the year prior to their year of application. Current law also exempts four organizations from the gross income requirement. This bill would increase that list to five organizations.

State Capitol Building 900 Court St NE, Room 143 Salem, OR 97301-1347 **MEASURE: SB 128** 

**CARRIER: Sen. Burdick**