

# PRELIMINARY

77TH OREGON LEGISLATIVE ASSEMBLY  
2014 REGULAR SESSION  
STAFF MEASURE SUMMARY  
SENATE FINANCE AND REVENUE COMMITTEE

MEASURE: SB 1541  
CARRIER:

REVENUE:  
FISCAL:

---

Action:

Vote:

Yeas:

Nays:

Exc.:

Prepared By: Vijay A Satyal, Economist

Meeting Dates:

---

**WHAT THE BILL DOES:** Reinstates the tax credit for crop donation as provided in ORS 315.156. The bill also increases the percentage of wholesale price allowed as credit amount. The bill applies to tax years beginning on or after January 1, 2014 and before January 1, 2020.

## ISSUES DISCUSSED:

- Crop growers expressed support to increase the crop donation tax credit
- Tax credit incentive helps offset some of the cost of storing and hauling the donated food.

## EFFECT OF COMMITTEE AMENDMENTS:

**BACKGROUND:** The crop donation program as described in ORS 315.154 and ORS 315.156 was established in 1977 and most recently, in effect from 2005 through 2011 and did sunset on January 1, 2012. Senate Bill 1541 seeks to extend this program and make it effective for another six years through January 1, 2020. The bill also increases the percentage of wholesale price allowed as tax credit from the original 10% to 15%.

---

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>