

PRELIMINARY STAFF MEASURE SUMMARY

House Committee On Revenue

Fiscal: No Fiscal Impact

Revenue: Revenue impact issued

Action Date:

Action:

Meeting Dates: 05/14

Prepared By: Christine Broniak, Economist

WHAT THE MEASURE DOES:

Adds the Oregon Volunteer Firefighters Association to the list of charitable organizations that could be considered for charitable checkoff donations on Oregon Income Tax Returns.

ISSUES DISCUSSED:

EFFECT OF COMMITTEE AMENDMENT:

-1 - The -1 amendment creates a Task Force on Charitable Checkoffs, consisting of five members as follows: two members of the Senate and three members of the House of Representatives.

BACKGROUND:

In order to qualify for a listing on tax return forms as a charity eligible for receiving a check off donation, organizations must meet certain requirements. These include a total donation base of \$1 million per year and the collection of 10,000 signatures. The measure would add the Association of Volunteer Firefighters to the list of charities that may receive a check off donation through an exception to the requirement that the donation base be \$1 million per year.