

STAFF MEASURE SUMMARY

House Committee On Veterans and Emergency Preparedness

Fiscal: No Fiscal Impact

Revenue: Revenue impact issued

Action Date: 04/16/15

Action: Do Pass And Be Referred To Revenue By Prior Reference

Meeting Dates: 03/12, 04/16

Vote:

Yeas: 6 - Boone, Esquivel, Evans, Huffman, Lively, Parrish

Exc: 1 - Piluso

Prepared By: Bryan Guiney, Committee Administrator

WHAT THE MEASURE DOES:

Adds Oregon Volunteer Firefighters Association to list of entities eligible for individual income tax return check-off contribution.

ISSUES DISCUSSED:

- Revenue for volunteer emergency response capabilities in rural areas
- Liquidity of Training and Hardship fund for volunteer firefighters

EFFECT OF COMMITTEE AMENDMENT:

No amendment.

BACKGROUND:

A check-off program allows the taxpayer to "check-off" a contribution to a sponsored program on a state personal income tax form, for the purpose of funding a cause. The use of check-off boxes on income tax returns to fund charitable organizations began in 1972, when the federal government allowed taxpayers to designate \$1 of their liability to a special presidential campaign fund. States soon followed with their own check-off programs. With the exception of political campaign funds, all state check-offs are donations from a taxpayer's refund. The Oregon Charitable Check-off Commission is charged with approving charities to receive donations from taxpayer designated refunds.

House Bill 2818 adds the Oregon Volunteer Firefighters Association to the list of 28 other organizations eligible for individual income tax return check-off contributions.