

## HOUSE AMENDMENTS TO HOUSE BILL 2113

By COMMITTEE ON HUMAN SERVICES AND HOUSING

April 20

1 In line 2 of the printed bill, after “contributions;” delete the rest of the line and delete line 3  
2 and insert “creating new provisions; amending ORS 329A.706 and section 13, chapter 674, Oregon  
3 Laws 2001; and prescribing an effective date.”.

4 After line 9, insert:

5 “**SECTION 2.** ORS 329A.706 is amended to read:

6 “329A.706. (1) For the purpose of implementing the program established under ORS 329A.703, the  
7 Early Learning Council, in collaboration with an advisory committee established by the council and  
8 the Office of Child Care, shall:

9 “(a) Adopt rules.

10 “(b) Select a tax credit marketer who agrees to market tax credits to taxpayers.

11 “(c) Identify child care goals that are consistent with the purposes provided in ORS 329A.703  
12 (2). The goals identified under this paragraph shall take into account state resources and needs.

13 “(d) Develop by rule the application process an entity must complete to be designated as a  
14 community agency under ORS 329A.700 to 329A.718, and any process for the renewal of that desig-  
15 nation.

16 “(e) Select one or more community agencies.

17 “(f) Enter into an agreement with each selected community agency to perform the functions  
18 specified in ORS 329A.715.

19 “(g) Determine the total value of moneys to be available to each selected community agency to  
20 distribute to providers based on goals identified under paragraph (c) of this subsection, and distrib-  
21 ute those moneys in the manner provided in ORS 329A.712 to the selected community agencies. The  
22 total value of moneys available to all selected community agencies in this state may not exceed the  
23 amount of contributions received from taxpayers during the tax year minus any reasonable admin-  
24 istrative costs incurred by the Office of Child Care and the selected community agencies.

25 “(2) The Early Learning Council may adopt rules that establish a fixed percentage that is less  
26 than 100 percent by which the amount contributed by a taxpayer will be certified for a tax credit  
27 by the Office of Child Care. The purpose of the grant of rulemaking authority under this subsection  
28 is to permit the Early Learning Council to calibrate the amount of the tax credit to interpretations  
29 of the deductibility of qualified contributions under section 170 of the Internal Revenue Code for  
30 federal tax purposes.

31 “(3)(a) The Office of Child Care shall issue tax credit certificates in the chronological order in  
32 which the contributions are received by the office. The office shall issue tax credit certificates to  
33 contributors until the total value of all certificates issued by the office for the calendar year equals  
34 [\$500,000] **\$2.5 million**. Each issued certificate shall state the value of the contribution being certi-  
35 fied as eligible for the tax credit allowed under ORS 315.213. Except as provided in rules adopted

1 under subsection (2) of this section, the certified value shall equal the amount of the contribution.

2 “(b) The Office of Child Care may not issue a tax credit certificate to a taxpayer to the extent  
3 the credit value to be certified, when added to the total credit value previously certified by the of-  
4 fice under paragraph (a) of this subsection for the calendar year exceeds [\$500,000] **\$2.5 million.**

5 “(c) The Office of Child Care shall send a copy of all tax credit certificates issued under this  
6 section to the Department of Revenue.

7 “(d) Qualified contributions shall be deposited in the Child Care Fund.

8 “(4) A taxpayer that receives a notice of denial of a tax credit certificate or that receives a tax  
9 credit certificate issued for an amount that is less than the amount contributed may request a refund  
10 for the amount contributed within 90 days of the denial or issuance of the certificate by the Office  
11 of Child Care. The Office of Child Care must send notice of a denial or changed amount and refund  
12 the amount for which a tax credit will not be granted within 30 days after receiving the request.  
13 The refund shall be made from the Child Care Fund.

14 “(5) The Early Learning Council may establish by rule any other provisions required to imple-  
15 ment the program established under ORS 329A.700 to 329A.718.

16 “**SECTION 3. The amendments to ORS 329A.706 by section 2 of this 2015 Act apply to**  
17 **certificates issued on or after January 1, 2016.**

18 “**SECTION 4. This 2015 Act takes effect on the 91st day after the date on which the 2015**  
19 **regular session of the Seventy-eighth Legislative Assembly adjourns sine die.**”.

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