

A-Engrossed
House Bill 2818

Ordered by the House May 28
Including House Amendments dated May 28

Sponsored by Representatives BOONE, SMITH

SUMMARY

The following summary is not prepared by the sponsors of the measure and is not a part of the body thereof subject to consideration by the Legislative Assembly. It is an editor's brief statement of the essential features of the measure.

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

Applies to individual income tax returns for tax years beginning on or after January 1, 2015.

Establishes Task Force on Charitable Checkoffs. Sunsets task force on December 31, 2015.

Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

1
2 Relating to charitable checkoffs; creating new provisions; amending ORS 305.727; and prescribing
3 an effective date.

4 **Be It Enacted by the People of the State of Oregon:**

5 **SECTION 1.** ORS 305.727 is amended to read:

6 305.727. (1) In addition to the opportunity to be listed on the Oregon individual tax return forms
7 under ORS 305.725, an entity on the eligibility roster may apply to the commission for listing in the
8 Department of Revenue instructions for tax return checkoff contribution as provided in this section.

9 (2) In order to qualify for instruction listing, the entity must apply to the commission in the
10 manner in which an entity applies for listing on the individual tax forms under ORS 305.725.

11 (3) In order to qualify for instruction listing, the entity must meet the qualifications described
12 in ORS 305.720, collect 10,000 or more signatures from electors of this state attesting that the
13 electors support the entity qualifying for instruction listing and be:

14 (a) The Oregon Veterans' Home, the Nongame Wildlife Fund, the Alzheimer's Disease Research
15 Fund, the Oregon Military Emergency Financial Assistance Fund, the Oregon Department of
16 Veterans' Affairs Veterans Suicide Prevention and Outreach Program Fund, **the Oregon Volunteer**
17 **Firefighters Association** or the subaccount described in ORS 316.493 for contributions dedicated
18 to the prevention of child abuse and neglect;

19 (b) A nonprofit organization described in section 501(c)(3) of the Internal Revenue Code with a
20 gross income of at least \$1 million for the year prior to application; or

21 (c) The central office for a group of affiliated nonprofit organizations with a collective gross
22 income of at least \$1 million in the year prior to the year of application.

23 (4) The commission shall review applications and approve those that meet the qualifications of
24 ORS 305.720 and this section. An entity that is approved by the commission shall thereafter qualify
25 for instruction listing for six years and thereafter must reapply under this section for continued
26 listing in additional six-year periods, except that an entity that reapplies does not need to collect

NOTE: Matter in **boldfaced** type in an amended section is new; matter *[italic and bracketed]* is existing law to be omitted.
New sections are in **boldfaced** type.

1 10,000 or more signatures.

2 (5) The commission shall certify those entities that are on the eligibility roster and that the
3 commission has approved in the interim since the last preceding certification to the Department of
4 Revenue for listing in the instructions to the forms described in ORS 305.710.

5 (6) The department shall include in the instructions to the forms described in ORS 305.710 a list
6 of entities that have been certified by the commission under this section as of the date the in-
7 structions for the forms must be prepared.

8 (7) The department shall cause two lines to be included on the Oregon individual tax return
9 forms following the listing of the entities described in ORS 305.715 (2). These lines may be used by
10 a taxpayer to designate one **entity** or two entities that have qualified for instruction listing under
11 this section as the [*recipient*] **recipients** of [*a*] checkoff [*contribution*] **contributions** by the taxpayer.

12 (8) Amounts contributed by charitable checkoff to an instruction-listed entity shall be subject
13 to and distributed as provided in ORS 305.747.

14 **SECTION 2. The amendments to ORS 305.727 by section 1 of this 2015 Act apply to indi-**
15 **vidual income tax returns for tax years beginning on or after January 1, 2015.**

16 **SECTION 3. (1) The Task Force on Charitable Checkoffs is established, consisting of five**
17 **members appointed as follows:**

18 (a) **The President of the Senate shall appoint two members from among members of the**
19 **Senate.**

20 (b) **The Speaker of the House of Representatives shall appoint three members from**
21 **among members of the House of Representatives.**

22 (2) **The task force shall investigate the functioning of the charitable checkoff system and**
23 **what steps may be taken to improve functioning of the charitable checkoff system.**

24 (3) **A majority of the members of the task force constitutes a quorum for the transaction**
25 **of business.**

26 (4) **Official action by the task force requires the approval of a majority of the members**
27 **of the task force.**

28 (5) **The task force shall elect one of its members to serve as chairperson.**

29 (6) **If there is a vacancy for any cause, the appointing authority shall make an appoint-**
30 **ment to become immediately effective.**

31 (7) **The task force shall meet at times and places specified by the call of the chairperson**
32 **or of a majority of the members of the task force.**

33 (8) **The task force may adopt rules necessary for the operation of the task force.**

34 (9) **The Oregon Charitable Checkoff Commission shall provide staff support to the task**
35 **force.**

36 (10) **The task force may pre-session file legislation in the manner provided in ORS 171.130**
37 **for interim committees. All legislation recommended by official action of the task force must**
38 **indicate that it is introduced at the request of the task force.**

39 (11) **The task force shall report to the Legislative Assembly in the manner provided in**
40 **ORS 192.245 at any time within 30 days after its final meeting or at such later time as the**
41 **President and Speaker may designate.**

42 (12) **The Legislative Administrator may employ persons necessary for the performance**
43 **of the functions of the task force. The Legislative Administrator shall fix the duties and**
44 **amounts of compensation of these employees. The task force shall use the services of con-**
45 **tinuing legislative staff, without employing additional persons, to the greatest extent practi-**

1 **able.**

2 **(13) All agencies of state government, as defined in ORS 174.111, are directed to assist**
3 **the task force in the performance of its duties and, to the extent permitted by laws relating**
4 **to confidentiality, to furnish such information and advice as the members of the task force**
5 **consider necessary to perform their duties.**

6 **SECTION 4. Section 3 of this 2015 Act is repealed on December 31, 2015.**

7 **SECTION 5. This 2015 Act takes effect on the 91st day after the date on which the 2015**
8 **regular session of the Seventy-eighth Legislative Assembly adjourns sine die.**

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