



OREGON VOLUNTEER FIREFIGHTERS ASSOCIATION

“Representing Those Who Volunteer”

Testimony of Genoa Ingram
Oregon Volunteer Firefighters Association
In Support SB 378
Senate Committee on Finance and Revenue
April 5, 2017

The Oregon Volunteer Firefighters Association (OVFA) represents emergency medical technicians (EMTs) and firefighters across Oregon. Our membership is comprised of both volunteer and combination (volunteer responders working alongside paid firefighters) fire agencies. Some of these are special fire districts while others are city fire departments.

The OVFA is a 501(c)(3) organization that at one time provided hardship grants, death benefits, equipment grants, and text book grants for member and non-member volunteer firefighters and their family members, and contributions to much needed training efforts such as the Oregon Fire Instructors Association (OFIA) Safety Symposium. Grant and scholarship recipients were required to make application to the OVFA and a selection committee carefully considered each submission and chose the successful candidates, based primarily on the needs and resources of the department or district. In the case of a death, a check was cut immediately upon request by the district or department, no questions asked. Additionally, proceeds from an auction held at the annual conference go to benefit the Oregon Burn Center. These are just a few of the charitable contributions by the OVFA.

The OVFA is a dues-based organization that is constantly exploring creative ways to raise funds, whether it be raffling off a classic car that has been donated, seeking federal grants, or even (in previous years) telemarketing.

In the winter of 2008-09, the OVFA set out to make application for the charitable tax check-off. We discovered that under ORS 305.727, the Association would be required to gather 10,000 signatures and show a gross income of at least \$1 million for the year prior to application. While the signature gathering is not a problem for volunteer firefighters, the \$1 million certainly is. SB 378 removes the \$1 million barrier for OVFA and allows the Association to move forward with the application process.

During the 2009 Legislative Session, an identical bill, HB 3414 received positive testimony by the Oregon Department of Revenue indicating that there was no negative impact to the Department. Similarly, there is no known negative impact to the Charitable Tax Check-off Commission. The bill subsequently passed the House unanimously.

In these very difficult economic times, with budget deficits, PERS, and the growing costs of providing education and human services, a segment of our population is willing to step up and provide vital public safety services to their communities, often with significant out-of-pocket expense. The tax check-off will not impact Oregon's budget and will allow taxpayers to choose to support their volunteer firefighters by allowing the OVFA to continue to provide recognition and benefits to members and their families.


We urge your support of SB 378 and thank you for your consideration.

History of OVFA Tax Check-off Legislation

- 2009 Session: HB 3414 – Held up in House Revenue Committee; Passed House unanimously in last week of session
- 2011 Session: HB 2564 – Died in House Revenue Committee
- 2013 Session: SB 128 – Passed Senate on May 14 (29 – 1 excused); Died in House Revenue Committee
- 2015 Session: HB 2818 – Passed House Committee on Veterans Affairs and Emergency Services unanimously; Died in House Revenue Committee
- 2017 Session: SB 128/HB 2595

2009 Regular Session
HB 3414-A
House Floor Vote

6-25 (H)

Third reading. Carried by Sprenger. Passed Ayes, 53; Excused, 1--Komp; Excused for Business of the House, 6--Galizio, Garrard, Jonson, Matthews, Nathanson, Riley. 

Vote:

Nolan	Aye	Bailey	Aye	Barker	Aye
Barnhart	Aye	Barton	Aye	Bentz	Aye
Berger	Aye	Beyer	Aye	Boone	Aye
Bruun	Aye	Buckley	Aye	Cameron	Aye
Cannon	Aye	Clem	Aye	Cowan	Aye
Dembrow	Aye	Edwards	Aye	Edwards	Aye
		C.		D.	
Esquivel	Aye	Freeman	Aye	Galizio	Excused for Business
Garrard	Excused for Business	Garrett	Aye	Gelser	Aye
		Gilliam	Aye	Gilman	Aye
Harker	Aye	Greenlick	Aye	Hanna	Aye
Jonson	Excused for Business	Holvey	Aye	Huffman	Aye
		Kahl	Aye	Kennemer	Aye
		Komp	Excused	Kotek	Aye
		Krieger	Aye	Matthews	Excused for Business
Maurer	Aye	Nathanson	Excused for Business	Olson	Aye
				Read	Aye
Riley	Excused for Business	Roblan	Aye	Richardson	Aye
		Shields	Aye	Schaufler	Aye
Stiegler	Aye	Smith J.	Aye	Smith G.	Aye
Tomei	Aye	Thatcher	Aye	Sprenger	Aye
Whisnant	Aye	VanOrman	Aye	Thompson	Aye
Speaker	Aye	Wingard	Aye	Weidner	Aye
Hunt				Witt	Aye

6-25 (H)

Potential conflict(s) of interest declared by Boone, Sprenger.

2013 Regular Session

SB 128

Senate Floor Vote

5-14 (S)	Third reading. Carried by Burdick. Passed. Ayes, 29; excused, 1--Johnson. 
	Vote:
	Baertschiger Aye Bates Aye Beyer Aye
	Boquist Aye Close Aye Devlin Aye
	Dingfelder Aye Edwards Aye Ferrilli Aye
	George Aye Girod Aye Hansell Aye
	Hass Aye Johnson Excused Knopp Aye
	Kruse Aye Monnes Aye Monroe Aye
	Anderson
	Prozanski Aye Roblan Aye Rosenbaum Aye
	Shields Aye Starr Aye Steiner Aye
	Hayward
	Thomsen Aye Whitsett Aye Winters Aye
	Burdick Aye President Aye
	Courtney
5-15 (H)	First reading. Referred to Speaker's desk.
5-22 (H)	Referred to Revenue.
7-8 (H)	In committee upon adjournment.



OREGON VOLUNTEER FIREFIGHTERS ASSOCIATION

“Representing Those Who Volunteer”

March 26, 2015

Representative Deborah Boone
House District 32
H-481 State Capitol
Salem, Oregon 97301
Via Email: Rep.DeborahBoone@state.or.us

HB 2818 – Charitable Tax Checkoff

Dear Rep. Boone:

You requested that I, on behalf of the Oregon Volunteer Firefighters Association, provide the following information with regard to ORS Chapter 305.690 to ORS 305.753 relating to the Oregon Charitable Tax Checkoff:

- 1) When was the bill changed to require 10,000 signatures; and
- 2) When were the exceptions to the \$1 million income requirement added?

The Charitable Tax Checkoff program was amended in 1999 by HB 3560 (see attached Oregon Laws 1999, Chapter 1032) to require that each qualifying entity be a nonprofit 501(c)(3), collect 10,000 or more signatures from electors of the state, and have a gross income of at least \$1 million for the year prior to making application. The Governor approved the bill on August 20, 1999, and it became effective on October 23, 1999.

The Oregon Veterans' Home was exempted from the \$1 million income requirement by 2001 HB 2848 (see Oregon Laws 2001, Chapter 677). The bill was signed by the Governor on June 28, 2001, and became effective on January 1, 2002.

The Alzheimer's Disease Research Fund, the Oregon Military Emergency Financial Assistance Fund or the subaccount described in ORS 316.493 for contributions dedicated to the prevention of child abuse and neglect were exempted from the \$1 million income requirement by 2007 SB 859 (Section 6) and the Nongame Wildlife Fund was exempted by Section 7 of the same bill (see 2007 Oregon Laws Chapter 822). SB 859 was signed by the Governor on July 17, 2007, and became effective immediately.

The Oregon Department of Veterans Affairs Suicide Prevention and Outreach Program was exempted from the \$1 million income requirement by 2013 SB 762 (see 2013 Oregon Laws Chapter 779). The bill was signed by the Governor on August 14, 2013 and became effective on August 14, 2013.

Should the Oregon Volunteer Firefighters Association be excused from the \$1 million income requirement, it would be the sixth entity to receive this exemption.

I hope this information is sufficient to your needs. If I may provide additional information, please do not hesitate to contact me.

Sincerely,

A handwritten signature in blue ink, appearing to read "Genoa Ingram". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Genoa Ingram
Executive Director

(4) The continuing education requirement shall not exceed eight hours of classes every three years on changes to the electrical code.

Approved by the Governor August 20, 1999
Filed in the office of Secretary of State August 23, 1999
Effective date October 23, 1999

CHAPTER 1032

AN ACT

HB 3560

Relating to charitable checkoffs; creating new provisions; and amending ORS 305.725.

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

SECTION 1. Section 2 of this 1999 Act is added to and made a part of ORS 305.690 to 305.753.

SECTION 2. (1) In addition to the opportunity to apply to the Oregon Charitable Checkoff Commission for listing on the Oregon individual tax return forms under ORS 305.725, a nonprofit entity may apply to the commission for listing in the Department of Revenue instructions and eligibility for tax return checkoff contribution as provided in this section.

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

(3) In order to qualify for instruction listing, the entity must meet the qualifications described in ORS 305.720 and in addition must:

(a) Be a nonprofit organization described in section 501(c)(3) of the Internal Revenue Code and have gross income of at least \$1 million for the year prior to application, or be the central office for a group of affiliated nonprofit organizations with a collective gross income of at least \$1 million in the year prior to the year of application; and

(b) Collect 10,000 or more signatures from electors of this state attesting that the electors support the entity qualifying for instruction listing.

(4) The commission shall review applications and approve those that meet the qualifications of ORS 305.720 and this section. An entity that is approved by the commission shall thereafter qualify for instruction listing for six years and thereafter must reapply under this section for continued listing in additional six-year periods.

(5) The commission shall certify those entities that the commission has approved in the interim since the last preceding certification to the Department of Revenue for listing in the instructions to the forms described in ORS 305.710.

(6) The department shall include in the instructions to the forms described in ORS 305.710

a list of entities that have been certified by the commission under this section as of the date the instructions for the forms must be prepared.

(7) The department shall cause a line to be included on the Oregon individual tax return forms following the listing of the entities described in ORS 305.715 (2). The line may be used by a taxpayer to designate an entity that has qualified for instruction listing under this section as the recipient of a checkoff contribution by the taxpayer. The space for designation shall also provide for checkoff boxes in the amount of \$1, \$5, \$10 or other dollar amounts.

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

SECTION 3. ORS 305.725 is amended to read:

305.725. (1) Each entity desiring to receive contributions by means of checkoff on the Oregon individual income tax return shall make initial application to the Oregon Charitable Checkoff Commission not later than [July 1, 1990, or] July 1 of each even-numbered calendar year [thereafter]. The application shall contain or be accompanied by:

(a) The name of the entity.

(b) The address of the principal place of business of the entity and the name of the person, officer or employee to whom the moneys contributed by means of checkoff are to be remitted pursuant to ORS 305.747.

(c) The names and personal addresses of the principals of the entity.

(d) The name and personal address of a person who is a principal in the solicitation activities for the entity.

(e) Evidence satisfactory to the commission that contributions to the entity qualify for tax deduction under section 170 of the Internal Revenue Code or other law listed under ORS 305.720 (2) or, in the case of an application for instruction listing, section 2 of this 1999 Act. This evidence may, but need not, take the form of an Internal Revenue Service ruling, a listing of the entity on the list published by the Internal Revenue Service listing organizations qualified to receive tax deductible contributions or an answer to an inquiry as to the status of the entity addressed to the Commissioner of Internal Revenue.

(f) If applicable, evidence that ORS 128.610 to 128.750 has been complied with.

(g) A financial report, and other information, as described in ORS 305.730.

(2) If, at any time, there is a change of person, officer or employee to whom contributions received by means of checkoff are to be remitted under ORS 305.747, the governing body of the entity shall give notice to the Department of Revenue. The notice shall contain the name of the entity and the name of the new person, officer or employee to whom contributions shall be remitted.

Approved by the Governor August 20, 1999
 Filed in the office of Secretary of State August 23, 1999
 Effective date October 23, 1999

CHAPTER 1033

AN ACT

HB 3598

Relating to public defense; appropriating money; and declaring an emergency.
 Be It Enacted by the People of the State of Oregon:

SECTION 1. For purposes of sections 1 to 3 of this 1999 Act:

- (1) "Bar member" means an individual who is a member of the Oregon State Bar.
- (2) "Chief Justice" means the Chief Justice of the Supreme Court.
- (3) "Commission" means the Public Defense Services Commission.

SECTION 2. (1) The Public Defense Services Commission is established in the judicial branch of state government. Except for the appointment or removal of commission members, the commission and employees of the commission are not subject to the exercise of administrative authority and supervision by the Chief Justice of the Supreme Court as the administrative head of the judicial department.

(2)(a) The commission consists of nine members appointed by order of the Chief Justice. Four members shall not be lawyers. The other five members shall be active bar members, with not more than one who is actively engaged in criminal defense or juvenile law practice as a public defense provider, not more than one who is a judge and not more than one who is a prosecuting attorney. Of the nonlawyer members, not more than one may be an employee of full-time not-for-profit public defender organizations, a person contracting to provide public defense services or an employee of such contractors.

(b) In addition to the nine members appointed under paragraph (a) of this subsection, the Speaker of the House of Representatives shall appoint one state Representative and the President of the Senate shall appoint one state Senator to serve as advisory members.

(3) The position of a member becomes vacant if the member fails to attend two consecutive meetings of the commission for any cause not approved by the chairperson. A member may be removed from the commission by order of the appointing authority. If a vacancy occurs for any cause, the appointing authority shall make an appointment to become immediately effective for the unexpired term.

(4) The chairperson and a vice chairperson shall be appointed by order of the Chief Justice

with such functions as the commission may determine.

(5) A majority of the members constitutes a quorum for the transaction of business.

(6) Members of the commission who are not members of the Legislative Assembly shall not be paid compensation for services as a member but are entitled to expenses as provided in ORS 292.495, from such funds as may be available to the commission therefor. Members who are members of the Legislative Assembly shall be paid compensation and expense reimbursement as provided in ORS 171.072, payable from funds appropriated to the Legislative Assembly.

SECTION 3. (1) The Public Defense Services Commission shall:

(a) Study the current systems of providing representation and transcripts in appellate public defense cases and make recommendations to the State Court Administrator and the Public Defender Committee for administrative changes and intergovernmental agreements that will strengthen and improve those systems, including, but not limited to, the administration and cost-effectiveness thereof.

(b) Study the current system of review of requests made under ORS 135.055 (3) and make recommendations to the State Court Administrator for changes that will enhance the cost-efficiency and effectiveness of the system.

(c) Study the structure, organization, service delivery systems, compensation and staffing levels of public defense providers, administration, policies, standards, guidelines, workloads and expenditures of the public defense system and the breadth of cases in which public defense services are mandated.

(d) Study areas or methods of containing the costs of the public defense system.

(e) Study methods of ensuring effective representation of persons entitled to public defense services in compliance with Oregon Revised Statutes, the Oregon Constitution, the Constitution of the United States, the Oregon Code of Professional Responsibility, the Oregon State Bar's "Principles and Standards for Counsel in Criminal, Delinquency, Dependency and Civil Commitment Cases" and national standards for public defense services.

(f) Solicit and study workload, structure, staffing and compensation information from the other components of the justice systems in which public defense services are mandated.

(g) Consider in its studies the structures, service delivery systems, breadth of cases in which public defense services are mandated, compensation levels, policies, standards, guidelines, workloads, expenditures, management, cost containment efforts and practical experiences of public defense programs in other jurisdictions.