

**HB 3041 STAFF MEASURE SUMMARY**

**House Committee On Agriculture and Natural Resources**

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**Prepared By:** Misty Freeman, LPRO Analyst

**Sub-Referral To:** House Committee On Revenue

**Meeting Dates:** 4/4, 4/13

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**WHAT THE MEASURE DOES:**

Increases amount of tax credit for donation of crop to 25 percent of value of quantity of crop donated, computed as wholesale market price. Applies to tax years between January 1, 2017 and January 1, 2020. Effective on 91st day after sine die.

**ISSUES DISCUSSED:**

- Food insecurity in Oregon
- History of crop donation tax credit
- Costs for donating crops

**EFFECT OF AMENDMENT:**

No amendment.

**BACKGROUND:**

The crop donation program, described in ORS 315.154-156, allows growers to receive a credit against taxes due to the state of Oregon. The program was established in 1977 and was most recently renewed for tax years 2014 through 2020. The cost of the tax credit was \$200,000 in 2014.

House Bill 3041 would increase the amount of the tax credit, from 15 percent to 25 percent of the wholesale value of the crop, for the remaining years of the tax credit.