

**SB 378 A STAFF MEASURE SUMMARY**

**Carrier:** Rep. Boone

**House Committee On Rules**

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**Action Date:** 06/06/17

**Action:** Do pass with amendments. (Printed A-Eng.)

**Vote:** 8-0-1-0

**Yeas:** 8 - Barreto, Hack, Holvey, Kennemer, McLane, Rayfield, Smith Warner, Williamson

**Exc:** 1 - Nosse

**Fiscal:** No fiscal impact

**Revenue:** No revenue impact

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**WHAT THE MEASURE DOES:**

Adds Oregon Volunteer Firefighters Association to list of eligible entities that may receive contributions as part of the Oregon Charitable Checkoff Program. Specifies use of contributions. Applies to individual tax returns for years beginning on or after January 1, 2017. Takes effect 91st day following adjournment *sine die*.

**ISSUES DISCUSSED:**

- Duties and training associated with being volunteer firefighter
- How contributions will be utilized
- Importance of volunteer firefighters in rural Oregon
- Legislative history of issue

**EFFECT OF AMENDMENT:**

Specifies contributions made to Oregon Volunteer Firefighters Association must be dedicated to direct costs of firefighter training or to assist firefighter, or firefighter's immediate family experiencing hardship resulting from death, injury or illness of firefighter.

**BACKGROUND:**

Oregon maintains a roster of eligible entities that taxpayers, when filing their personal income tax returns, can choose from to donate a portion or all of their refunds to by checking a box on their tax form. This is called the Oregon Charitable Checkoff Program. In order for an entity to be listed as part of the Oregon Charitable Checkoff Program, it must gather 10,000 signatures to apply with the Charitable Checkoff Commission; provide evidence that it is tax exempt under section 501(c)(3) of the Internal Revenue Code; and show that it received at least \$1 million in gross income the year prior to its application or a fiscal period ending in that year. There are also exceptions to the minimum income requirement that permit additional entities to be listed.

Senate Bill 378-A adds the Oregon Volunteer Firefighters Association to the list, an entity that is not required to show \$1 million in gross income.