

A-Engrossed
House Bill 3066

Ordered by the House April 12
Including House Amendments dated April 12

Sponsored by COMMITTEE ON EARLY CHILDHOOD AND FAMILY SUPPORTS

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.

[Directs Department of Human Services to conduct statewide study regarding family supports no later than July 1, 2018.]

[Requires department to submit report regarding study to interim legislative committees no later than November 1, 2018.]

[Sunsets January 2, 2019.]

[Declares emergency, effective on passage.]

For purposes of tax credit for contributions to Office of Child Care, eliminates provisions for collaboration by office with advisory committee and distribution of funds through community agencies.

Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

1
2 Relating to family supports; amending ORS 329A.703, 329A.706 and 329A.712; repealing ORS
3 329A.709, 329A.715 and 329A.718; and prescribing an effective date.

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

5 **SECTION 1.** ORS 329A.703 is amended to read:

6 329A.703. (1) The Office of Child Care^{[, in collaboration with an advisory committee established}
7 ^{by the office,]} shall establish a program to:

8 (a) Allocate tax credit certificates to taxpayers that make qualified contributions to the Office
9 of Child Care; and

10 (b) Distribute to child care providers moneys from qualified contributions and other contribu-
11 tions.

12 (2) The purposes of the program are to:

13 (a) Encourage taxpayers to make contributions to the Office of Child Care by providing a fi-
14 nancial return on qualified contributions and by soliciting other contributions.

15 (b) Achieve specific and measurable goals for targeted communities and populations.

16 ^{[(c) Set standards for the child care industry concerning the cost of providing quality, affordable}
17 ^{child care.]}

18 ^[(d)] (c) Strengthen the viability and ^[continuity] **improve the professional development** of
19 child care providers.

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

21 329A.706. (1) For the purpose of implementing the program established under ORS 329A.703, the
22 Early Learning Council, in collaboration with ^{[an advisory committee established by the council}
23 ^{and]} the Office of Child Care, shall:

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 (a) Adopt rules.

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

4 (2)(a) The Office of Child Care shall issue tax credit certificates in the chronological order in
5 which the contributions are received by the office. The office shall issue tax credit certificates to
6 contributors until the total value of all certificates issued by the office for the calendar year equals
7 \$500,000. Each issued certificate shall state the value of the contribution being certified as eligible
8 for the tax credit allowed under ORS 315.213.

9 (b) The Office of Child Care may not issue a tax credit certificate to a taxpayer to the extent
10 the credit value to be certified, when added to the total credit value previously certified by the of-
11 fice under paragraph (a) of this subsection for the calendar year exceeds \$500,000.

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

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

15 (3) A taxpayer that receives a notice of denial of a tax credit certificate or that receives a tax
16 credit certificate issued for an amount that is less than the amount contributed may request a refund
17 for the amount contributed within 90 days of the denial or issuance of the certificate by the Office
18 of Child Care. The Office of Child Care must send notice of a denial or changed amount and refund
19 the amount for which a tax credit will not be granted within 30 days after receiving the request.
20 The refund shall be made from the Child Care Fund.

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

23 **SECTION 3.** ORS 329A.712 is amended to read:

24 329A.712. (1) The Office of Child Care shall distribute revenues in the Child Care Fund that are
25 derived from contributions, minus the amounts needed to make refunds under ORS 329A.706 (3) and
26 to cover expenses of the Office of Child Care in administering ORS 329A.700 to 329A.718.

27 (2) Revenues shall be disbursed to child care providers consistent with rules adopted by the
28 Early Learning Council.

29 (3) Distributions shall be made to child care providers in the proportion that the Office of Child
30 Care determines [*by rule*] best promotes the provision of high quality child care in this state.

31 **SECTION 4.** ORS 329A.709, 329A.715 and 329A.718 are repealed.

32 **SECTION 5.** This 2017 Act takes effect on the 91st day after the date on which the 2017
33 regular session of the Seventy-ninth Legislative Assembly adjourns sine die.

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