

## HOUSE AMENDMENTS TO HOUSE BILL 3066

By COMMITTEE ON EARLY CHILDHOOD AND FAMILY SUPPORTS

April 12

1 In line 2 of the printed bill, after the semicolon delete the rest of the line and insert “amending  
2 ORS 329A.703, 329A.706 and 329A.712; repealing ORS 329A.709, 329A.715 and 329A.718; and pre-  
3 scribing an effective date.”.

4 Delete lines 4 through 14 and insert:

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:

24 “(a) Adopt rules.

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

27 “(2)(a) The Office of Child Care shall issue tax credit certificates in the chronological order in  
28 which the contributions are received by the office. The office shall issue tax credit certificates to  
29 contributors until the total value of all certificates issued by the office for the calendar year equals  
30 \$500,000. Each issued certificate shall state the value of the contribution being certified as eligible  
31 for the tax credit allowed under ORS 315.213.

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

35 “(c) The Office of Child Care shall send a copy of all tax credit certificates issued under this

1 section to the Department of Revenue.

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

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

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

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

12 “329A.712. (1) The Office of Child Care shall distribute revenues in the Child Care Fund that  
13 are derived from contributions, minus the amounts needed to make refunds under ORS 329A.706 (3)  
14 and to cover expenses of the Office of Child Care in administering ORS 329A.700 to 329A.718.

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

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

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

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

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