HB 3066-1 (LC 3847) 3/24/17 (CMT/ps)

Requested by HOUSE COMMITTEE ON EARLY CHILDHOOD AND FAMILY SUPPORTS

PROPOSED AMENDMENTS TO HOUSE BILL 3066

- In line 2 of the printed bill, after the semicolon delete the rest of the line
- and insert "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 Delete lines 4 through 14 and insert:
- **"SECTION 1.** ORS 329A.703 is amended to read:
- 6 "329A.703. (1) The Office of Child Care[, in collaboration with an advisory
- 7 committee established by the office, shall establish a program to:
- 8 "(a) Allocate tax credit certificates to taxpayers that make qualified
- 9 contributions to the Office of Child Care; and
- "(b) Distribute to child care providers moneys from qualified contribu-
- 11 tions and other contributions.
- "(2) The purposes of the program are to:
- "(a) Encourage taxpayers to make contributions to the Office of Child
- 14 Care by providing a financial return on qualified contributions and by so-
- liciting other contributions.
- 16 "(b) Achieve specific and measurable goals for targeted communities and
- 17 populations.
- "[(c) Set standards for the child care industry concerning the cost of pro-
- 19 viding quality, affordable child care.
- "[(d)] (c) Strengthen the viability and [continuity] improve the profes-
- 21 **sional development** of child care providers.

- **"SECTION 2.** ORS 329A.706 is amended to read:
- 2 "329A.706. (1) For the purpose of implementing the program established
- 3 under ORS 329A.703, the Early Learning Council, in collaboration with [an
- 4 advisory committee established by the council and] the Office of Child Care,
- 5 shall:

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- 6 "(a) Adopt rules.
- 7 "(b) Identify child care goals that are consistent with the purposes pro-
- 8 vided in ORS 329A.703 (2). The goals identified under this paragraph shall
- 9 take into account state resources and needs.
- "(2)(a) The Office of Child Care shall issue tax credit certificates in the
- 11 chronological order in which the contributions are received by the office.
- 12 The office shall issue tax credit certificates to contributors until the total
- value of all certificates issued by the office for the calendar year equals
- \$500,000. Each issued certificate shall state the value of the contribution
- being certified as eligible for the tax credit allowed under ORS 315.213.
- 16 "(b) The Office of Child Care may not issue a tax credit certificate to a
- 17 taxpayer to the extent the credit value to be certified, when added to the
- 18 total credit value previously certified by the office under paragraph (a) of
- this subsection for the calendar year exceeds \$500,000.
- 20 "(c) The Office of Child Care shall send a copy of all tax credit certif-
- 21 icates issued under this section to the Department of Revenue.
 - "(d) Qualified contributions shall be deposited in the Child Care Fund.
- 23 "(3) A taxpayer that receives a notice of denial of a tax credit certificate
- or that receives a tax credit certificate issued for an amount that is less than
- 25 the amount contributed may request a refund for the amount contributed
- 26 within 90 days of the denial or issuance of the certificate by the Office of
- 27 Child Care. The Office of Child Care must send notice of a denial or
- 28 changed amount and refund the amount for which a tax credit will not be
- 29 granted within 30 days after receiving the request. The refund shall be made
- 30 from the Child Care Fund.

- "(4) The Early Learning Council may establish by rule any other provisions required to implement the program established under ORS 329A.700 to 329A.718.
- **"SECTION 3.** ORS 329A.712 is amended to read:
- 5 "329A.712. (1) The Office of Child Care shall distribute revenues in the
- 6 Child Care Fund that are derived from contributions, minus the amounts
- 7 needed to make refunds under ORS 329A.706 (3) and to cover expenses of the
- 8 Office of Child Care in administering ORS 329A.700 to 329A.718.
- 9 "(2) Revenues shall be disbursed to child care providers consistent with 10 rules adopted by the Early Learning Council.
 - "(3) Distributions shall be made to child care providers in the proportion that the Office of Child Care determines [by rule] best promotes the provision of high quality child care in this state.
 - "SECTION 4. ORS 329A.709, 329A.715 and 329A.718 are repealed.
 - "SECTION 5. This 2017 Act takes effect on the 91st day after the date on which the 2017 regular session of the Seventy-ninth Legislative Assembly adjourns sine die.".

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