

HB 4026 A STAFF MEASURE SUMMARY

Carrier: Rep. Barnhart

House Committee On Revenue

Action Date: 02/27/18

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

Vote: 9-0-0-0

Yeas: 9 - Barnhart, Buehler, Findley, Hernandez, Marsh, Nosse, Reschke, Smith G, Smith Warner

Fiscal: No fiscal impact

Revenue: Has minimal revenue impact

Prepared By: Chris Allanach, Acting Revenue Officer

WHAT THE MEASURE DOES:

Prevents the Department of Revenue from considering charitable contributions or activities as a factor when determining the residency of a personal income tax filer. Applies to tax years beginning on or after January 1, 2019.

ISSUES DISCUSSED:

- Residency determinations for personal income tax filers
- Potential impact on charitable contributions to Oregon charities

EFFECT OF AMENDMENT:

Replaces bill

BACKGROUND:

Historically, charitable contributions and activities could be one of many factors used to determine if a given personal income tax filer is a resident of Oregon or a different state. Such a determination could affect how a taxpayer files their income tax return. This policy simply removes from consideration the identified factors.