

**HB 4026 A STAFF MEASURE SUMMARY**

**Carrier:** Sen. Boquist

**Senate Committee On Finance and Revenue**

---

**Action Date:** 03/02/18  
**Action:** Do pass the A-Eng bill.  
**Vote:** 4-0-1-0  
**Yeas:** 4 - Boquist, Hass, Riley, Taylor  
**Exc:** 1 - Baertschiger Jr  
**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:**

- How residency is determined for personal income tax filers

**EFFECT OF AMENDMENT:**

No amendment.

**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.