

SB 964 -1 STAFF MEASURE SUMMARY

Senate Committee On Human Services

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Sub-Referral To: Joint Committee On Tax Expenditures

Meeting Dates: 3/14, 4/2

WHAT THE MEASURE DOES:

Directs Department of Human Services (DHS) to establish advisory committee and collaborate with advisory committee in creating pilot program in at least three regions of the state to encourage tax payers to make contributions as specified, achieve goals for targeted communities and populations, and encourage development of strategies as specified. Includes requirements of DHS for criteria, selection and participation of each selected region. Includes responsibilities and requirements of participating regions participating in pilot. Establishes tax credit for qualified contributions to selected community agency for purposes of program. Requires selected community agencies to distribute funds to participating community agencies. Applies to contributions made and tax years beginning on or after January 1, 2020, and before January 1, 2026. Includes definitions for 'community agency', 'qualified contribution', and 'selected community agency'. Requires DHS to report on progress of pilot program to legislature no later than September 15, 2022. Takes effect on 91st day following adjournment sine die.

ISSUES DISCUSSED:

EFFECT OF AMENDMENT:

-1 Requires DHS to provide written certification to eligible taxpayers. Allows DHS establish by rule procedures and criteria for determining amount of tax credit in addition to any other provisions required to implement pilot program. Removes requirement of selected community to provide receipt of contribution to participating taxpayers. Directs each selected community send specified information to DHS to certify qualified contributions for tax credit. Clarifies and specifies participation and requirements for nonresidents claiming tax credit. Allows Department of Revenue require by Rule that DHS provide specified information about certification of nonresidents claiming tax credit. Allows unused tax credits otherwise allowable to be carried forward and offset against taxpayer's liability for following tax year for up to three succeeding tax years.

REVENUE: Revenue impact issued.

FISCAL: Fiscal impact issued.

BACKGROUND:

Recent research by the Oregon Health and Science University showed Oregon neighborhoods where children were ten times more likely to experience maltreatment and enter substitute care. Strong Families, Resilient Neighborhoods is a community mobilization movement in Marion County, designed to promote the positive development of children, strengthen families and build resilient neighborhoods. The project is designed to integrate healthcare, supportive, affordable housing, early learning, education, and social services.

Senate bill 964 directs the Department of Human Services (DHS) to establish an advisory committee and collaborate with the advisory committee in creating a pilot program in at least three regions of the state to encourage tax payers to make contributions as specified, achieve goals for targeted communities and populations, and encourage development of strategies. The measure also establishes a tax credit for qualified contributions to the community agencies identified in each selected community for purposes of the pilot program.

PRELIMINARY