

SB 964 A STAFF MEASURE SUMMARY

Senate Committee On Human Services

Action Date: 04/02/19

Action: Do pass with amendments. Refer to Tax Expenditures by prior reference. (Printed A-Eng).

Vote: 5-0-0-0

Yeas: 5 - Fagan, Gelser, Heard, Knopp, Monnes Anderson

Fiscal: Fiscal impact issued

Revenue: Revenue impact issued

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Meeting Dates: 3/14, 4/2

WHAT THE MEASURE DOES:

Directs Department of Human Services (DHS) to establish advisory committee and collaborate with it to create pilot program in at least three regions of the state that provides a tax credit for eligible contributions to targeted community agencies in each region. Includes criteria for selection and participation of each region and describes responsibilities and requirements of those participating. Allows DHS to establish procedures and criteria for determining amount of tax credit by rule and any other provisions required for implementation. Requires DHS to certify eligible taxpayers. Directs agencies receiving contributions to submit specified information to DHS for certification purposes. Specifies participation and requirements for nonresidents claiming tax credit and allows Department of Revenue to require specified information from DHS by rule about certification of nonresidents. Applies to contributions made and tax years beginning on or after January 1, 2020 and before January 1, 2026. Allows unused credits to be carried forward to offset taxpayer's liability for following tax year for up to three succeeding years. Requires DHS to report to Legislative Assembly by September 15, 2022. Defines terms. Takes effect 91st day after following *sine die*.

ISSUES DISCUSSED:

- Provisions of measure
- Referral to another committee

EFFECT OF AMENDMENT:

Requires DHS to certify eligible taxpayers in writing. Allows DHS to establish procedures and criteria for determining amount of tax credit by rule, in addition to any other provisions required for implementation. Removes requirement that agency receiving contribution issue receipt to taxpayers. Directs specified information be submitted to DHS for certification purposes. Clarifies participation and requirements for nonresidents claiming credit. Allows Department of Revenue to require specified information from DHS about certification of nonresidents claiming credit. Allows unused tax credits to be carried forward to offset taxpayer's liability for following tax year for up to three succeeding years.

BACKGROUND:

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

Senate Bill 964 A directs the Department of Human Services (DHS) to establish and collaborate with an advisory committee to create a pilot program in at least three regions of the state, and offer a tax credit to encourage specified contributions that support the achievement of stated goals and the development of strategies for

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targeted communities and populations.