

HB 2132-1  
(LC 2827)  
4/11/19 (CMT/ps)

Requested by HOUSE COMMITTEE ON REVENUE (at the request of Representative Nancy Nathanson)

**PROPOSED AMENDMENTS TO  
HOUSE BILL 2132**

1 In line 2 of the printed bill, after “amending” insert “ORS 315.675 and”.

2 After line 8, insert:

3 **“SECTION 2.** ORS 315.675 is amended to read:

4 “315.675. (1) As used in this section, ‘cultural organization’ means an en-  
5 tity that is:

6 “(a) Exempt from federal income tax under section 501(c)(3) of the Inter-  
7 nal Revenue Code; and

8 “(b) Organized primarily for the purpose of producing, promoting or pre-  
9 senting the arts, heritage, programs and humanities to the public or organ-  
10 ized primarily for identifying, documenting, interpreting and preserving  
11 cultural resources.

12 “(2) A taxpayer shall be allowed a credit against the taxes otherwise due  
13 under ORS chapter 316 for amounts contributed during the tax year to the  
14 Trust for Cultural Development Account established under ORS 359.405.

15 “(3) A taxpayer that is a corporation shall be allowed a credit against the  
16 taxes otherwise due under ORS chapter 317 or 318 for amounts contributed  
17 during the tax year to the Trust for Cultural Development Account estab-  
18 lished under ORS 359.405.

19 “(4) The credit is allowable under this section only to the extent the  
20 taxpayer has contributed an equal amount to an Oregon cultural organiza-  
21 tion during the tax year.

1       “(5) The amount of the credit shall equal 100 percent of the amount con-  
2 tributed to the Trust for Cultural Development Account, but may not exceed  
3 the lesser of the tax liability of the:

4       “(a) Taxpayer under ORS chapter 316 for the tax year [*or \$500*], **or \$1000**  
5 **for a taxpayer filing a joint return or \$500 for a taxpayer filing any**  
6 **other type of return.**

7       “(b) Taxpayer that is a corporation under ORS chapter 317 or 318 for the  
8 tax year or \$2,500.

9       “(6) The credit allowed under this section may not be carried over to  
10 another tax year.

11       “(7) The credit allowed under this section is in addition to any charitable  
12 contribution deduction allowable to the taxpayer.

13       “(8) In the case of a credit allowed under this section for purposes of ORS  
14 chapter 316:

15       “(a) A nonresident shall be allowed the credit under this section in the  
16 proportion provided in ORS 316.117.

17       “(b) If a change in the status of a taxpayer from resident to nonresident  
18 or from nonresident to resident occurs, the credit allowed under this section  
19 shall be determined in a manner consistent with ORS 316.117.

20       “(c) Spouses in a marriage who file separate returns for a taxable year  
21 may each claim a share of the tax credit that would have been allowed on  
22 a joint return in proportion to the contribution of each.

23       “(d) If a change in the taxable year of a taxpayer occurs as described in  
24 ORS 314.085, or if the Department of Revenue terminates the taxpayer’s  
25 taxable year under ORS 314.440, the credit allowed under this section shall  
26 be prorated or computed in a manner consistent with ORS 314.085.”.

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