

# House Bill 2234

Sponsored by Representative MANNIX (Pre-session filed.)

## SUMMARY

The following summary is not prepared by the sponsors of the measure and is not a part of the body thereof subject to consideration by the Legislative Assembly. It is an editor's brief statement of the essential features of the measure **as introduced**.

Modifies personal income tax credit allowed for political contributions. Increases maximum limits of credit allowed and provides for adjustment of limits for inflation. Removes income limits for eligibility. Allows credit for contributions to all ballot measure campaigns.

Applies to tax years beginning on or after January 1, 2023, and before January 1, 2026.

Takes effect on 91st day following adjournment sine die.

## A BILL FOR AN ACT

1  
2 Relating to the political contribution tax credit; creating new provisions; amending ORS 316.102 and  
3 section 34, chapter 913, Oregon Laws 2009; and prescribing an effective date.

4 **Be It Enacted by the People of the State of Oregon:**

5 **SECTION 1.** ORS 316.102 is amended to read:

6 316.102. (1) A credit against taxes shall be allowed for voluntary contributions in money made  
7 in the taxable year:

8 (a) To a major political party qualified under ORS 248.006 or to a committee thereof or to a  
9 minor political party qualified under ORS 248.008 or to a committee thereof.

10 (b) To or for the use of a person who [*must be*] **is** a candidate for nomination or election to a  
11 federal, state or local elective office in any primary election, general election or special election in  
12 this state. The person must, in the calendar year in which the contribution is made, either be listed  
13 on a primary election, general election or special election ballot in this state or have filed in this  
14 state one of the following:

15 (A) A prospective petition;

16 (B) A declaration of candidacy;

17 (C) A certificate of nomination; or

18 (D) A designation of a principal campaign committee.

19 (c) To a political committee, as defined in ORS 260.005, if the political committee has certified  
20 the name of its treasurer to the filing officer, as defined in ORS 260.005, in the manner provided in  
21 ORS chapter 260.

22 **(d) To a petition committee, as defined in ORS 260.005, that is organized under ORS**  
23 **260.118.**

24 (2) The credit allowed by subsection (1) of this section shall be the lesser of:

25 (a) The total contribution, not to exceed [~~\$100~~] **\$200** on a joint return or [~~\$50~~] **\$100** on any other  
26 type of return; or

27 (b) The tax liability of the taxpayer.

28 [~~(3) A taxpayer may not claim the credit allowed under this section if the taxpayer has federal~~  
29 ~~adjusted gross income in excess of \$150,000 on a joint return or \$75,000 on any other type of return.]~~

30 [~~(4)~~] **(3)** The claim for tax credit shall be substantiated by submission, with the tax return, of

**NOTE:** Matter in **boldfaced** type in an amended section is new; matter [*italic and bracketed*] is existing law to be omitted.  
New sections are in **boldfaced** type.

1 official receipts of the candidate, agent, political party or committee thereof or political committee  
2 to whom contribution was made.

3 **(4)(a) The Department of Revenue shall annually adjust the credit amounts in subsection**  
4 **(2) of this section according to the cost-of-living adjustment for the calendar year. The de-**  
5 **partment shall make this adjustment in subsection (2) of this section by multiplying each**  
6 **amount by the percentage (if any) by which the monthly averaged U.S. City Average Con-**  
7 **sumer Price Index for the 12 consecutive months ending August 31 of the prior calendar year**  
8 **exceeds the monthly averaged U.S. City Average Consumer Price Index for the 12 consec-**  
9 **utive months ending August 31, 2022.**

10 **(b) As used in this subsection, “U.S. City Average Consumer Price Index” means the U.S.**  
11 **City Average Consumer Price Index for All Urban Consumers (All Items) as published by the**  
12 **Bureau of Labor Statistics of the United States Department of Labor.**

13 **SECTION 2.** Section 34, chapter 913, Oregon Laws 2009, as amended by section 7, chapter 750,  
14 Oregon Laws 2013, and section 48, chapter 579, Oregon Laws 2019, is amended to read:

15 **Sec. 34.** (1) A credit may not be claimed under ORS 316.102 for tax years beginning on or after  
16 January 1, 2026.

17 (2) The amendments to ORS 316.102 by section 49 [*of this 2019 Act*], **chapter 579, Oregon Laws**  
18 **2019**, apply to tax years beginning on or after January 1, 2020, and before January 1, [*2026*] **2023**.

19 **(3) The amendments to ORS 316.102 by section 1 of this 2023 Act apply to tax years be-**  
20 **ginning on or after January 1, 2023, and before January 1, 2026.**

21 **SECTION 3.** The Department of Revenue shall first make the annual adjustment required  
22 in ORS 316.102 (4) in calendar year 2024.

23 **SECTION 4.** This 2023 Act takes effect on the 91st day after the date on which the 2023  
24 regular session of the Eighty-second Legislative Assembly adjourns sine die.