

HOUSE AMENDMENTS TO HOUSE BILL 2602

By COMMITTEE ON VETERANS' AFFAIRS

April 25

1 In line 2 of the printed bill, after "military;" insert "creating new provisions; amending ORS
2 305.749 and 305.753;" and delete "declaring an emergency" and insert "prescribing an effective
3 date".

4 Delete lines 4 through 22 and insert:

5 **"SECTION 1. (1) The Oregon Military Emergency Financial Assistance Program is cre-**
6 **ated in the Oregon Military Department. The purpose of the program is to provide hardship**
7 **grants and loans to members and immediate family of members of the Oregon National**
8 **Guard on active duty.**

9 **"(2) The department shall adopt regulations implementing subsection (1) of this section,**
10 **including but not limited to establishing procedures for applying for a hardship grant or loan**
11 **and criteria for determining eligibility to receive a hardship grant or loan.**

12 **"(3) As used in this section, 'immediate family' means a spouse, child or stepchild.**

13 **"SECTION 2. The Oregon Military Emergency Financial Assistance Fund is established**
14 **in the State Treasury, separate and distinct from the General Fund. The Oregon Military**
15 **Emergency Financial Assistance Fund shall consist of moneys appropriated to the fund by**
16 **the Legislative Assembly and moneys contributed through the charitable checkoff program**
17 **described in section 4 of this 2005 Act. Moneys in the fund are continuously appropriated to**
18 **the Oregon Military Department for the purposes of funding hardship grants and loans de-**
19 **scribed in section 1 of this 2005 Act. Interest earned by the fund shall be credited to the**
20 **fund.**

21 **"SECTION 3. In addition to and not in lieu of any other appropriation, there is appro-**
22 **priated to the Oregon Military Emergency Financial Assistance Fund, for the biennium be-**
23 **ginning July 1, 2005, out of the General Fund, the amount of \$1,000,000.**

24 **"SECTION 4. (1) Personal income taxpayers who file an Oregon income tax return and**
25 **who will receive a tax refund from the Department of Revenue may designate that a contri-**
26 **bution of all or a portion of the refund be made to the Oregon Military Emergency Financial**
27 **Assistance Program by marking the appropriate box printed on the return pursuant to sub-**
28 **section (2) of this section.**

29 **"(2)(a) Subject to paragraph (b) of this subsection, the Department of Revenue shall print**
30 **on the face of the Oregon personal income tax return form a space for a taxpayer to desig-**
31 **nate that a contribution be made to the Oregon Military Emergency Financial Assistance**
32 **Program from the taxpayer's income tax refund. The space for designating the contribution**
33 **shall provide for checkoff boxes as indicated under ORS 305.749.**

34 **"(b) If space limitations make listing the Oregon Military Emergency Financial Assist-**
35 **ance Program on the return form impracticable without the removal of a checkoff program**

1 listing described in ORS 316.490, 316.493 or 496.380, the Oregon Military Emergency Financial
2 Assistance Program may be given an instruction listing as described in ORS 305.727. ORS
3 305.727 (3) does not apply to the Oregon Military Emergency Financial Assistance Program.

4 “(3) Moneys contributed to the Oregon Military Emergency Financial Assistance Program
5 through the checkoff program described in subsection (1) of this section shall be deposited
6 in the Oregon Military Emergency Financial Assistance Fund.

7 “**SECTION 5.** ORS 305.753 is amended to read:

8 “305.753. (1) The State Treasurer may solicit and accept from private and public sources and
9 cause to be credited and paid to any entity gifts, grants and other donations, in money or otherwise,
10 if the entity is currently listed or entitled to be listed on the Oregon tax return for checkoff.

11 “(2) In accordance with ORS chapter 183, the Department of Revenue may adopt rules to carry
12 out the purposes of ORS 305.690 to 305.753.

13 “(3) Except ORS 305.749, ORS 305.690 to 305.753 do not apply to the Nongame Wildlife Fund
14 established under ORS 496.385, the Alzheimer’s Disease Research Fund established under section 3,
15 chapter 902, Oregon Laws 1987, the subaccount created pursuant to section 36 (2), chapter 1084,
16 Oregon Laws 1999, or its successor, **the Oregon Military Emergency Financial Assistance Fund**
17 **established under section 2 of this 2005 Act** or other checkoff program established by statute
18 other than ORS 305.690 to 305.753.

19 “**SECTION 6.** ORS 305.749 is amended to read:

20 “305.749. Except ORS 305.690 to 305.753 and as otherwise specifically provided, the following
21 are applicable to the various checkoff programs established under ORS 496.380 **and section 4 of**
22 **this 2005 Act** and ORS chapter 316:

23 “(1) Subject to subsection (4) of this section, the dollar amounts of contributions made by tax-
24 payer checkoff on Oregon tax returns shall be remitted by the Department of Revenue to the State
25 Treasurer who shall deposit them to a suspense account established under ORS 293.445.

26 “(2) Of the contributions so deposited, a portion is continuously appropriated for use to reim-
27 burse the General Fund for costs incurred in administering the various checkoff programs. No more
28 than 10 percent of the moneys generated by each checkoff program per fiscal year ending June 30
29 may be appropriated under this subsection.

30 “(3) The remainder of the contributions shall be credited by the department to each checkoff
31 program in proportion to the total amounts checked off for the tax year, the proportions to be de-
32 termined on the basis of tax returns processed as of the June 30 following the tax year. The amounts
33 so credited to each of the checkoff programs are continuously appropriated to the department for
34 payment to the checkoff designee, or shall be transferred by the department to the checkoff
35 designee, as specified under the law governing the particular checkoff program. The department may
36 adopt rules governing the crediting and payment or transfer of checkoff moneys. In addition to any
37 other provision, if adopted, the rules shall specify the time that the contributions to a program so
38 credited are to be paid or transferred by the department.

39 “(4)(a) Space for designating the dollar amount of a contribution made to each checkoff program
40 shall be printed on the Oregon tax return. The space shall provide for checkoff boxes for the pro-
41 gram in the amounts of \$1, \$5, \$10 or other dollar amount.

42 “(b) Overpayments of tax that are insufficient, due to ORS 293.250 or otherwise, to satisfy the
43 total amount of checkoffs designated on a tax return shall be allocated among the designees on a
44 pro rata basis as provided under ORS 305.745 (3).

45 “(5)(a) If, as of June 30 of the calendar year immediately following the calendar year in which

1 a particular tax year begins, the department determines that the total amount checked off for that
2 tax year for a checkoff program is \$50,000 or less, the department shall notify a person administer-
3 ing the program or other appropriate person.

4 “(b) If, as determined by the department under paragraph (a) of this subsection, the total amount
5 checked off for a particular checkoff program is \$50,000 or less for each year in a period of two
6 consecutive tax years, a checkoff line and appropriate box for that program shall not be provided
7 on the Oregon individual tax return for the tax year immediately following the later year of the
8 two-year period nor for any tax year thereafter, except as otherwise provided by law.

9 “(c) As used in this subsection, “total amount checked off” means the total amount checked off
10 by taxpayers as reflected by tax returns for the tax year processed as of June 30 before any de-
11 duction for administrative costs as required under subsection (2) of this section has occurred but
12 after any proration under subsection (4) of this section.

13 **“SECTION 7. Section 4 of this 2005 Act and the amendments to ORS 305.749 and 305.753**
14 **by sections 5 and 6 of this 2005 Act apply to biennial years, as defined in ORS 305.690, be-**
15 **ginning on or after the effective date of this 2005 Act.**

16 **“SECTION 8. This 2005 Act takes effect on the 91st day after the date on which the**
17 **regular session of the Seventy-third Legislative Assembly adjourns sine die.”.**