

HOUSE AMENDMENTS TO HOUSE BILL 2737

By COMMITTEE ON VETERANS' AFFAIRS

May 11

- 1 On page 1 of the printed bill, line 2, after "ORS" insert "305.727, 305.745,".
- 2 In line 6, after "grants" insert "or loans".
- 3 Delete lines 7 through 13 and insert:
- 4 "(a) A member of the Oregon National Guard;
- 5 "(b) A member of the reserves of the Armed Forces of the United States who is a resident of
- 6 Oregon; or
- 7 "(c) The spouse or dependent of a person described in paragraph (a) or (b) of this subsection.".
- 8 In line 14, after "grants" insert "or loans".
- 9 In line 16, delete "rule by" and insert "regulation of".
- 10 In line 17, delete "rules" and insert "regulations".
- 11 In line 18, after "grant" insert "or a loan".
- 12 In line 19, after "grant" insert "or a loan".
- 13 After line 19, insert:
- 14 "(4) As used in this section, 'dependent' means a person who is:
- 15 "(a) A natural child, adopted child or stepchild of a person described in subsection (1)(a) or (b)
- 16 of this section and the child is:
- 17 "(A) 18 years of age or younger;
- 18 "(B) 19 through 22 years of age and enrolled as a full-time undergraduate student; or
- 19 "(C) 19 years of age or older and incapable of self-support due to a physical or mental disability;
- 20 or
- 21 "(b) Recognized in regulations of the Oregon Military Department as a dependent of a person
- 22 described in subsection (1)(a) or (b) of this section.".
- 23 On page 3, line 4, after "boxes" delete the rest of the line and line 5 and insert "or as otherwise
- 24 designed by the department.".
- 25 Delete lines 9 through 24 and insert:
- 26 "**SECTION 6. (1) Notwithstanding any other provision of law, an entity that is eligible to**
- 27 **receive contributions by means of a checkoff on the Oregon individual income tax return**
- 28 **under ORS 305.690 to 305.753 or 496.380 or section 2 of this 2005 Act or ORS chapter 316, or**
- 29 **that is eligible for listing in the Department of Revenue instructions under ORS 305.727, shall**
- 30 **be shown as an equivalent option on the face of the income tax form.**
- 31 **"(2) The Oregon Charitable Checkoff Commission shall provide a list annually to the de-**
- 32 **partment of entities eligible for inclusion on the Oregon income tax form or in the depart-**
- 33 **ment instructions.**
- 34 **"(3) The department shall maximize the number of eligible entities shown on the income**
- 35 **tax form, consistent with readability and format. If there is insufficient space on the form**

1 **to show all eligible entities, the department by rule shall establish a system for rotating eli-**
2 **gible entities for inclusion either on the tax form or in the department instructions.**

3 **“SECTION 7.** ORS 305.745 is amended to read:

4 “305.745. (1) Upon receipt of the list certified by the Oregon Charitable Checkoff Commission
5 under ORS 305.715 (2), the Department of Revenue shall cause the name of each entity so listed to
6 be included on the Oregon individual income tax return forms prepared for the biennial years as
7 certified.

8 “(2) Individual taxpayers who file an Oregon income tax return and who will receive a tax re-
9 fund from the department may designate that a contribution be made to one or more entities listed.
10 Designation shall be made by marking the appropriate box which the department shall cause to be
11 printed on the return form. *[For each entity, the space for designating the contribution shall provide*
12 *for checkoff boxes in the amount of \$1, \$5, \$10 or other dollar amount.]*

13 “(3) Overpayments of tax that are insufficient, due to ORS 293.250 or otherwise, to satisfy the
14 total amount of checkoffs designated on a tax return under subsection (2) of this section and under
15 statute other than ORS 305.690 to 305.753 shall be allocated among the entities designated on a pro
16 rata basis.

17 **“SECTION 8.** ORS 305.727 is amended to read:

18 “305.727. (1) In addition to the opportunity to apply to the Oregon Charitable Checkoff Com-
19 mission for listing on the Oregon individual tax return forms under ORS 305.725, an entity may ap-
20 ply to the commission for listing in the Department of Revenue instructions and eligibility for tax
21 return checkoff contribution as provided in this section.

22 “(2) In order to qualify for instruction listing, the entity must apply to the commission in the
23 manner in which an entity applies for listing on the individual tax forms under ORS 305.725.

24 “(3) In order to qualify for instruction listing, the entity must meet the qualifications described
25 in ORS 305.720, collect 10,000 or more signatures from electors of this state attesting that the
26 electors support the entity qualifying for instruction listing and be:

27 “(a) The Oregon Veterans’ Home;

28 “(b) A nonprofit organization described in section 501(c)(3) of the Internal Revenue Code with
29 a gross income of at least \$1 million for the year prior to application; or

30 “(c) The central office for a group of affiliated nonprofit organizations with a collective gross
31 income of at least \$1 million in the year prior to the year of application.

32 “(4) The commission shall review applications and approve those that meet the qualifications
33 of ORS 305.720 and this section. An entity that is approved by the commission shall thereafter
34 qualify for instruction listing for six years and thereafter must reapply under this section for con-
35 tinued listing in additional six-year periods.

36 “(5) The commission shall certify those entities that the commission has approved in the interim
37 since the last preceding certification to the Department of Revenue for listing in the instructions
38 to the forms described in ORS 305.710.

39 “(6) The department shall include in the instructions to the forms described in ORS 305.710 a
40 list of entities that have been certified by the commission under this section as of the date the in-
41 structions for the forms must be prepared.

42 “(7) The department shall cause a line to be included on the Oregon individual tax return forms
43 following the listing of the entities described in ORS 305.715 (2). The line may be used by a taxpayer
44 to designate an entity that has qualified for instruction listing under this section as the recipient
45 of a checkoff contribution by the taxpayer. *[The space for designation shall also provide for checkoff*

1 *boxes in the amount of \$1, \$5, \$10 or other dollar amounts.]*

2 “(8) Amounts contributed by charitable checkoff to an instruction-listed entity shall be subject
3 to and distributed as provided in ORS 305.747.

4 **“SECTION 9. Sections 2, 3 and 6 of this 2005 Act and the amendments to ORS 305.727,
5 305.745, 305.749 and 305.753 by sections 4, 5, 7 and 8 of this 2005 Act apply to biennial years,
6 as defined in ORS 305.690, beginning on or after the effective date of this 2005 Act.”.**

7 In line 25, delete “7” and insert “10”.

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