

House Bill 2737

Sponsored by Representatives BARNHART, FARR, Senator WALKER

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**.

Creates Oregon Military Family Relief Program in Oregon Military Department.

Directs Department of Revenue to establish charitable checkoff on personal income tax return forms or instructions for checkoff contributions to Oregon Military Family Relief Program. Establishes Oregon Military Family Relief Program Checkoff Contribution Account for checkoff contributions.

Continuously appropriates checkoff contributions to Oregon Military Department for Oregon Military Family Relief Program.

Applies to biennial years beginning on or after effective date of Act.

Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

1
2 Relating to Oregon Military Family Relief Program; creating new provisions; amending ORS 305.749
3 and 305.753; appropriating money; and prescribing an effective date.

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

5 **SECTION 1. (1) The Oregon Military Family Relief Program is created in the Oregon**
6 **Military Department. The purpose of the program is to provide grants to:**

7 (a) **A member of the immediate family of:**

8 (A) **A member of the Oregon National Guard who has been ordered to federal active duty**
9 **for more than 30 days; or**

10 (B) **An Oregon member of the reserves of the Armed Forces of the United States who**
11 **has been ordered to active duty and is deployed abroad; or**

12 (b) **A member of the Oregon National Guard who has been demobilized and released from**
13 **federal active duty.**

14 (2) **The department may provide grants under the program established in this section for**
15 **necessities of daily life, for services for transition to civilian life or for other purposes de-**
16 **termined by rule by the department.**

17 (3) **The department shall adopt rules implementing subsections (1) and (2) of this section,**
18 **including but not limited to establishing procedures for applying for a grant and criteria for**
19 **determining eligibility to receive a grant.**

20 **SECTION 2. (1) Personal income taxpayers who file an Oregon income tax return and**
21 **who will receive a tax refund from the Department of Revenue may designate that a contri-**
22 **bution of all or a portion of the refund be made to the Oregon Military Family Relief Pro-**
23 **gram by marking the appropriate box printed on the return pursuant to subsection (2) of this**
24 **section.**

25 (2)(a) **Subject to paragraph (b) of this subsection, the Department of Revenue shall print**
26 **on the face of the Oregon personal income tax return form a space for a taxpayer to desig-**
27 **nate that a contribution be made to the Oregon Military Family Relief Program from the**

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 taxpayer's income tax refund. The space for designating the contribution shall provide for
2 checkoff boxes as indicated under ORS 305.749.

3 (b) If space limitations make the listing of the Oregon Military Family Relief Program
4 on the return form impracticable without the removal of a checkoff listing described in ORS
5 316.490, 316.493 and 496.380, the Oregon Military Family Relief Program may be given an in-
6 struction listing as described in ORS 305.727. ORS 305.727 (3) does not apply to the Oregon
7 Military Family Relief Program.

8 **SECTION 3.** (1) The Oregon Military Family Relief Program Checkoff Contribution Ac-
9 count is established in the State Treasury, separate and distinct from the General Fund.

10 (2) Moneys contributed to the Oregon Military Family Relief Program through the char-
11 itable checkoff described in section 2 of this 2005 Act shall be deposited in the Oregon Mili-
12 tary Family Relief Program Checkoff Contribution Account.

13 (3) Moneys in the Oregon Military Family Relief Program Checkoff Contribution Account
14 are continuously appropriated to the Oregon Military Department for the purpose of funding
15 the Oregon Military Family Relief Program.

16 **SECTION 4.** ORS 305.753 is amended to read:

17 305.753. (1) The State Treasurer may solicit and accept from private and public sources and
18 cause to be credited and paid to any entity gifts, grants and other donations, in money or otherwise,
19 if the entity is currently listed or entitled to be listed on the Oregon tax return for checkoff.

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

22 (3) Except ORS 305.749, ORS 305.690 to 305.753 do not apply to the Nongame Wildlife Fund es-
23 tablished under ORS 496.385, the Alzheimer's Disease Research Fund established under section 3,
24 chapter 902, Oregon Laws 1987, the subaccount created pursuant to section 36 (2), chapter 1084,
25 Oregon Laws 1999, or its successor, **the Oregon Military Family Relief Program Checkoff Con-
26 tribution Account established under section 3 of this 2005 Act** or other checkoff program es-
27 tablished by statute other than ORS 305.690 to 305.753.

28 **SECTION 5.** ORS 305.749 is amended to read:

29 305.749. Except ORS 305.690 to 305.753 and as otherwise specifically provided, the following are
30 applicable to the various checkoff programs established under ORS 496.380 **and section 2 of this
31 2005 Act** and ORS chapter 316:

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

35 (2) Of the contributions so deposited, a portion is continuously appropriated for use to reimburse
36 the General Fund for costs incurred in administering the various checkoff programs. No more than
37 10 percent of the moneys generated by each checkoff program per fiscal year ending June 30 may
38 be appropriated under this subsection.

39 (3) The remainder of the contributions shall be credited by the department to each checkoff
40 program in proportion to the total amounts checked off for the tax year, the proportions to be de-
41 termined on the basis of tax returns processed as of the June 30 following the tax year. The amounts
42 so credited to each of the checkoff programs are continuously appropriated to the department for
43 payment to the checkoff designee, or shall be transferred by the department to the checkoff
44 designee, as specified under the law governing the particular checkoff program. The department may
45 adopt rules governing the crediting and payment or transfer of checkoff moneys. In addition to any

1 other provision, if adopted, the rules shall specify the time that the contributions to a program so
 2 credited are to be paid or transferred by the department.

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

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

9 (5)(a) If, as of June 30 of the calendar year immediately following the calendar year in which a
 10 particular tax year begins, the department determines that the total amount checked off for that tax
 11 year for a checkoff program is \$50,000 or less, the department shall notify a person administering
 12 the program or other appropriate person.

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

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

22 **SECTION 6. Sections 2 and 3 of this 2005 Act and the amendments to ORS 305.749 and**
 23 **305.753 by sections 4 and 5 of this 2005 Act apply to biennial years, as defined in ORS 305.690,**
 24 **beginning on or after the effective date of this 2005 Act.**

25 **SECTION 7. This 2005 Act takes effect on the 91st day after the date on which the reg-**
 26 **ular session of the Seventy-third Legislative Assembly adjourns sine die.**

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