

HOUSE AMENDMENTS TO HOUSE BILL 2847

By COMMITTEE ON VETERANS' AFFAIRS

May 11

1 On page 1 of the printed bill, line 2, delete “and” and after “ORS” insert “305.710, 305.720,” and
2 after “305.727,” insert “305.735, 305.745.”

3 In line 3, after “408.368” insert “; and repealing ORS 305.740”.

4 On page 2, line 6, after “boxes” delete the rest of the line and line 7 and insert “or as otherwise
5 designed by the department.”.

6 Delete lines 11 through 23.

7 On page 3, line 37, after the period delete the rest of the line and line 38.

8 After line 40, insert:

9 **“SECTION 7. (1) Notwithstanding any other provision of law, an entity that is eligible to**
10 **receive contributions by means of a checkoff on the Oregon individual income tax return**
11 **under ORS 305.690 to 305.753 or 496.380 or section 2 of this 2005 Act or ORS chapter 316, or**
12 **that is eligible for listing in the Department of Revenue instructions under ORS 305.727, shall**
13 **be shown as an equivalent option on the face of the income tax form.**

14 **“(2) The Oregon Charitable Checkoff Commission shall provide annually to the depart-**
15 **ment a list of entities eligible for inclusion on the Oregon income tax form or in the de-**
16 **partment instructions.**

17 **“(3) The department shall maximize the number of eligible entities shown on the income**
18 **tax form, consistent with readability and format. If there is insufficient space on the form**
19 **to show all eligible entities, the department by rule shall establish a system for rotating eli-**
20 **gible entities for inclusion on either the tax form or the department instructions.**

21 **“SECTION 8.** ORS 305.720 is amended to read:

22 **“305.720.** Subject to ORS 305.710 and 305.745, an entity qualifies for listing on the Oregon indi-
23 vidual income tax return to receive contributions by means of checkoff if:

24 **“(1) The entity supports private charitable causes or engages in public activities that are con-**
25 **sistent with policies and programs of the state and:**

26 **“(a) Checkoff resources are used to augment existing programs or provide new funding to re-**
27 **lated activities of proven value. Checkoff funds are not to be used to meet the administrative ex-**
28 **penses of the entity;**

29 **“(b) Programs funded by checkoff resources must result in substantial and direct benefits to the**
30 **human and natural resources of the state that the Oregon Charitable Checkoff Commission deter-**
31 **mines are unlikely to occur under existing public and private programs; and**

32 **“(c) After checkoff resources are received by the entity, the entity shows a pattern over several**
33 **years of increasing its total revenues from other than checkoff sources or reaches the level where**
34 **no more than 50 percent of its revenues are from checkoff sources.**

35 **“(2) The entity is qualified to receive contributions that are tax deductible under the following:**

1 “(a) Section 170 of the Internal Revenue Code (relating to contributions and gifts to charitable
2 and governmental entities).

3 “(b) Section 501(k) of the Internal Revenue Code (relating to contributions to certain organiza-
4 tions providing child care).

5 “(c) Section 7871 of the Internal Revenue Code (relating to contributions to Indian tribal gov-
6 ernments).

7 “(d) Any other federal law allowing a deduction from federal individual income tax for charita-
8 ble contributions to an entity classified by rule of the Department of Revenue as being an entity
9 belonging to the general class described in paragraphs (a) to (c) of this subsection.

10 “(3) The entity makes application for listing within the time and in the manner prescribed by
11 ORS 305.725.

12 “(4) The entity files a financial report, and other information, with the commission as described
13 under ORS 305.730.

14 “[5] *The entity received \$50,000 or more in checkoff contributions in at least one of the two tax*
15 *years immediately preceding the tax year for which it is to be listed on the Oregon income tax return.*
16 *This subsection does not apply if the entity has not been included on the Oregon personal income tax*
17 *return for each of the two tax years immediately preceding the tax year for which determination for*
18 *purposes of this subsection is being made.]*

19 “**SECTION 9.** ORS 305.745 is amended to read:

20 “305.745. (1) Upon receipt of the list certified by the Oregon Charitable Checkoff Commission
21 under ORS 305.715 (2), the Department of Revenue shall cause the name of each entity so listed to
22 be included on the Oregon individual income tax return forms prepared for the biennial years as
23 certified.

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

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

33 “**SECTION 10.** ORS 305.710 is amended to read:

34 “305.710. *[(1)]* The Department of Revenue shall notify the Oregon Charitable Checkoff Com-
35 mission of the number of lines available for the material described in ORS 305.745 (2) without adding
36 a page to the various individual tax forms for full-year residents, nonresidents and part-year resi-
37 dents. The commission shall limit the number of entities to be listed on the form to conform to the
38 department’s notice unless it determines that the number of eligible entities justifies adding a page
39 to the form.

40 “[2] *Any new entity added to the list must, in the judgment of the commission, have a high prob-*
41 *ability of meeting the requirement in ORS 305.720 (5).]*

42 “**SECTION 11.** ORS 305.735 is amended to read:

43 “305.735. (1) Upon determination, pursuant to initial application, that an entity qualifies for
44 listing on the Oregon individual income tax return to receive contributions by means of checkoff,
45 the Oregon Charitable Checkoff Commission, subject to ORS 305.710, shall cause the name of the

1 entity to be included on the list.

2 “(2) If the commission determines that the entity is not qualified to be listed, the commission
3 shall give notice in the manner provided under ORS 183.415, as applicable[, and ORS 305.740 (3)
4 shall apply].

5 “**SECTION 12. ORS 305.740 is repealed.**”.

6 In line 41, delete “7” and insert “13” and after “ORS” insert “305.710, 305.720” and after
7 “305.727,” insert “305.735, 305.745,”.

8 In line 42, after “6” insert “and 8 to 11”.

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