PRELIMINARY

77TH OREGON LEGISLATIVE ASSEMBLY 2013 REGULAR SESSION STAFF MEASURE SUMMARY SENATE FINANCE AND REVENUE COMMITTEE

MEASURE: SB 128 CARRIER:

| REVENUE: FISCAL: | | |
|---------------------|-------|---------------------------|
| Action: | | |
| Vote: | | |
| | Yeas: | |
| | Nays: | |
| | Exc.: | |
| Prepared By: | | Chris Allanach, Economist |
| Meeting Dates: | | 3/6 |

WHAT THE BILL DOES: Adds the Oregon Volunteer Firefighters Association to the list of entities eligible for a personal income tax return checkoff contribution.

ISSUES DISCUSSED:

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EFFECT OF COMMITTEE AMENDMENTS:

BACKGROUND: Taxpayers who are entitled to a tax refund when filing their personal income tax return have the option of donating a portion of that refund directly to a charity listed on the tax return. Each year, ten charities are specifically listed on the tax return and another 15 to 20 are referenced in the directions. Current law specifically identifies certain charities eligible for listing and identifies requirements for others.