

Senate Bill 827

Sponsored by Senator ROBLAN

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 income or corporate excise tax credit for contributions for funding outdoor school programs for students. Applies to tax years beginning on or after January 1, 2016, and before January 1, 2022.

Establishes Outdoor Education Account to fund outdoor school programs. Directs Oregon State University Extension Service to administer grant program for purpose of providing outdoor school programs.

Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

1
2 Relating to outdoor schools; and prescribing an effective date.

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

4 **SECTION 1. Section 2 of this 2015 Act is added to and made a part of ORS chapter 315.**

5 **SECTION 2. (1) A taxpayer shall be allowed a credit against the taxes that are otherwise**
6 **due under ORS chapter 316 or, if the taxpayer is a corporation, under ORS chapter 317 or**
7 **318, for amounts contributed during the tax year to the Outdoor Education Account estab-**
8 **lished in section 6 of this 2015 Act.**

9 **(2) The amount of the credit shall equal 75 percent of the amount contributed to the**
10 **Outdoor Education Account, but may not exceed the tax liability of the taxpayer for the tax**
11 **year.**

12 **(3) The credit allowed under this section is in addition to any charitable contribution**
13 **deduction allowable to the taxpayer.**

14 **(4) In the case of a credit allowed under this section for purposes of ORS chapter 316:**

15 **(a) A nonresident shall be allowed the credit under this section in the proportion provided**
16 **in ORS 316.117.**

17 **(b) If a change in the status of a taxpayer from resident to nonresident or from nonres-**
18 **ident to resident occurs, the credit allowed under this section shall be determined in a**
19 **manner consistent with ORS 316.117.**

20 **(c) A husband and wife who file separate returns for a taxable year may each claim a**
21 **share of the tax credit that would have been allowed on a joint return in proportion to the**
22 **contribution of each.**

23 **(d) If a change in the taxable year of a taxpayer occurs as described in ORS 314.085, or**
24 **if the Department of Revenue terminates the taxpayer's taxable year under ORS 314.440, the**
25 **credit allowed under this section shall be prorated or computed in a manner consistent with**
26 **ORS 314.085.**

27 **SECTION 3. Section 2 of this 2015 Act applies to tax years beginning on or after January**
28 **1, 2016, and before January 1, 2022.**

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 **SECTION 4.** Sections 5 and 6 of this 2015 Act are added to and made a part of ORS
2 chapter 327.

3 **SECTION 5.** (1) The Oregon State University Extension Service shall administer a grant
4 program for outdoor school programs as provided by this section.

5 (2) Grants shall be awarded for outdoor school programs that:

6 (a) Provide a six-day, residential, hands-on educational experience featuring field study
7 opportunities for students learning about:

8 (A) Soil, water, plants and animals;

9 (B) The role of timber, agriculture and other natural resources in the economy of this
10 state;

11 (C) The interrelationship of nature, natural resources, economic development and career
12 opportunities in this state; and

13 (D) The importance of preserving this state's environment and natural resources.

14 (b) Are integrated with local school curricula in a manner that assists students in
15 meeting state standards related to science, technology, engineering and mathematics, and
16 international standards related to science.

17 (c) Provide students with opportunities to develop leadership, critical thinking and
18 decision-making skills.

19 (d) Address the inequity of outdoor educational opportunities for underserved children in
20 this state.

21 (3) Grants shall be awarded from the Outdoor Education Account established under sec-
22 tion 6 of this 2015 Act and shall be awarded to a school district or to an education service
23 district.

24 (4) Priority for grants shall be given to outdoor school programs that promote:

25 (a) Higher scores on standardized measures of academic achievement in reading, writing,
26 math, science and social studies.

27 (b) Greater self-sufficiency and leadership skills.

28 (c) Fewer discipline and classroom management problems.

29 (d) Increased student engagement and pride in accomplishments.

30 (e) Greater proficiency in solving problems and thinking strategically.

31 (f) Better application of systems thinking and increased ability to think creatively.

32 (g) Improved communication skills and enhanced ability to work in group settings.

33 (h) Greater enthusiasm for language arts, math, science and social studies.

34 (i) Increased knowledge and understanding of science content, concepts and processes.

35 (j) Better ability to apply science and civic processes to real-world situations.

36 (k) Improved understanding of mathematical concepts and mastery of math skills.

37 (L) Improved language arts skills.

38 (m) Better comprehension of social studies content.

39 (n) Accessibility to students of all abilities and learning styles.

40 (5)(a) The Director of the Oregon State University Extension Service shall convene an
41 advisory committee for the purpose of administering the grant program established under
42 this section. When selecting the members of the committee, the director shall take into
43 consideration geographic and demographic diversity and shall ensure that the committee has
44 representatives of the environmental community, the natural resources community and
45 fifth-grade or sixth-grade education.

1 (b) The advisory committee shall recommend to the director:

2 (A) Standards for outdoor school programs; and

3 (B) Distributions of moneys for outdoor school programs.

4 (6) The director shall submit an annual report to:

5 (a) The Department of Education, related to the ability of outdoor school programs to
6 assist students in meeting state standards related to science, technology, engineering and
7 mathematics, and international standards related to science; and

8 (b) The interim legislative committees on education, related to grant programs.

9 **SECTION 6.** (1) The Outdoor Education Account is established in the State Treasury,
10 separate and distinct from the General Fund. Interest earned by the Outdoor Education
11 Account shall be credited to the account.

12 (2) Moneys in the Outdoor Education Account are continuously appropriated to the
13 Higher Education Coordinating Commission for use by the Oregon State University Exten-
14 sion Service to award grants for outdoor school programs under section 5 of this 2015 Act.

15 **SECTION 7.** This 2015 Act takes effect on the 91st day after the date on which the 2015
16 regular session of the Seventy-eighth Legislative Assembly adjourns sine die.

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