

# Enrolled Senate Bill 378

Sponsored by Senators HANSELL, COURTNEY, LINTHICUM, MANNING JR, MONROE, OLSEN, PROZANSKI, RILEY, ROBLAN, THOMSEN, WINTERS; Senators BAERTSCHIGER JR, BEYER, BOQUIST, BURDICK, DEBOER, DEMBROW, DEVLIN, FERRIOLI, FREDERICK, GELSER, GIROD, HASS, JOHNSON, KNOPP, KRUSE, MONNES ANDERSON, STEINER HAYWARD, TAYLOR, THATCHER, Representatives ALONSO LEON, BARKER, BARRETO, BENTZ, BOONE, BUEHLER, BYNUM, CLEM, DOHERTY, ESQUIVEL, EVANS, FAHEY, GOMBERG, GORSEK, GREENLICK, HACK, HAYDEN, HEARD, HELM, HERNANDEZ, HUFFMAN, JOHNSON, KENNEMER, KENY-GUYER, LEWIS, LININGER, LIVELY, MALSTROM, MARSH, MCKEOWN, MCLAIN, MCLANE, MEEK, NATHANSON, NEARMAN, NOBLE, NOSSE, OLSON, PARRISH, PILUSO, POST, POWER, RAYFIELD, REARDON, RESCHKE, SANCHEZ, SMITH DB, SMITH G, SMITH WARNER, SOLLMAN, SPRENGER, STARK, VIAL, WHISNANT, WILLIAMSON, WILSON, WITT (Pre-session filed.)

CHAPTER .....

## AN ACT

Relating to charitable checkoffs; creating new provisions; amending ORS 305.727; and prescribing an effective date.

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

**SECTION 1.** ORS 305.727 is amended to read:

305.727. (1) In addition to the opportunity to be listed on the Oregon individual tax return forms under ORS 305.725, an entity on the eligibility roster may apply to the commission for listing in the Department of Revenue instructions for tax return checkoff contribution as provided in this section.

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

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

(a) The Oregon Veterans' Home, the Nongame Wildlife Fund, the Alzheimer's Disease Research Fund, the Oregon Military Emergency Financial Assistance Fund, the Oregon Department of Veterans' Affairs Veterans Suicide Prevention and Outreach Program Fund, **the Oregon Volunteer Firefighters Association, but only if contributions are dedicated to the direct costs of firefighter training or to the assistance of a firefighter, or a firefighter's immediate family, who has experienced hardship resulting from the death, injury or illness of the firefighter,** or the subaccount described in ORS 316.493 for contributions dedicated to the prevention of child abuse and neglect;

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

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

(4) The commission shall review applications and approve those that meet the qualifications of ORS 305.720 and this section. An entity that is approved by the commission shall thereafter qualify for instruction listing for six years and thereafter must reapply under this section for continued listing in additional six-year periods, except that an entity that reapplies does not need to collect 10,000 or more signatures.

(5) The commission shall certify those entities that are on the eligibility roster and that the commission has approved in the interim since the last preceding certification to the Department of Revenue for listing in the instructions to the forms described in ORS 305.710.

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

(7) The department shall cause two lines to be included on the Oregon individual tax return forms following the listing of the entities described in ORS 305.715 (2). These lines may be used by a taxpayer to designate one **entity** or two entities that have qualified for instruction listing under this section as the [recipient] **recipients** of [a] checkoff [contribution] **contributions** by the taxpayer.

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

**SECTION 2. The amendments to ORS 305.727 by section 1 of this 2017 Act apply to individual income tax returns for tax years beginning on or after January 1, 2017.**

**SECTION 3. This 2017 Act takes effect on the 91st day after the date on which the 2017 regular session of the Seventy-ninth Legislative Assembly adjourns sine die.**

Passed by Senate April 25, 2017

Received by Governor:

Repassed by Senate June 15, 2017

.....M.,....., 2017

Approved:

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Lori L. Brocker, Secretary of Senate

.....M.,....., 2017

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Peter Courtney, President of Senate

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Kate Brown, Governor

Filed in Office of Secretary of State:

Passed by House June 13, 2017

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Tina Kotek, Speaker of House

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Dennis Richardson, Secretary of State