

HB 4026 A STAFF MEASURE SUMMARY

Senate Committee On Finance and Revenue

Prepared By: Chris Allanach, Acting Revenue Officer

Meeting Dates: 3/2

WHAT THE MEASURE DOES:

Prevents the Department of Revenue from considering charitable contributions or activities as a factor when determining the residency of a personal income tax filer. Applies to tax years beginning on or after January 1, 2019.

ISSUES DISCUSSED:

EFFECT OF AMENDMENT:

No amendment.

BACKGROUND:

Historically, charitable contributions and activities could be one of many factors used to determine if a given personal income tax filer is a resident of Oregon or a different state. Such a determination could affect how a taxpayer files their income tax return. This policy simply removes from consideration the identified factors.