

HB 2129 STAFF MEASURE SUMMARY**Carrier:** Rep. Levy**House Committee On Revenue**

Action Date: 03/03/21
Action: Do Pass.
Vote: 5-0-2-0
Yeas: 5 - Levy, Marsh, Nathanson, Pham, Reschke
Exc: 2 - Smith G, Smith Warner
Fiscal: No fiscal impact
Revenue: No revenue impact
Prepared By: Kaitlyn Harger, Economist
Meeting Dates: 2/8, 3/3

WHAT THE MEASURE DOES:

Makes changes to statute regarding the Charitable Checkoff Program. Designates responsibility to the vice chairperson if chairperson is unable to perform duties on a temporary basis. Changes statute to reflect annual meeting and reporting schedule. Provides that an approved entity remain on the list of charities under this program for six years once approved, with application for reapproval available after the six-year period. Clarifies that entities reapplying to the program do not have to collect signatures as part of the reapproval process. Adds to statute a list of entities eligible for the program. Allows entities gaining at least 10,000 signatures from electors within Oregon to be eligible for program inclusion. Clarifies when initial applications are due for consideration of inclusion in the program. Clarifies the timing of reporting requirements. Requires the Oregon Charitable Checkoff Commission to examine entities included for checkoff at least once every two years. Specifies where donated funds are held. Repeals obsolete statutes related to the Charitable Checkoff Commission. Updates connection date to IRS. Applies to tax years beginning on or after January 1, 2021. Takes effect on the 91st day following adjournment sine die.

ISSUES DISCUSSED:

- Intent of changing requirements to make program more accessible to charity organizations
- Distribution of total donation amounts across charity programs

EFFECT OF AMENDMENT:

No amendment.

BACKGROUND:

The Charitable Checkoff Program in Oregon allows taxpayers to donate a portion of or all of their tax refund to any of the charities identified within the program. This election is distributed to charities based on the contents of form OR-DONATE. The program has grown since inception in 1989 and the bill updates statute to reflect that growth.