

### Background

Through the Oregon Charitable Checkoff program, taxpayers can donate any amount of their personal income tax refund to 28 charities when filing their tax returns by completing [Schedule OR-DONATE](#). Last year, charities received a combined [\\$2.5 million in donations from over 85,000 taxpayers](#), and each charity received between \$21,000 and \$375,000.

To be a newly listed charity on the tax schedule, charities must meet several requirements as part of their application:

- Provide evidence that the organization is a 501(C)(3).
- Have gross income of at least \$1 million for the year prior to application.
- Provide financial statements.
- Apply by July 1 of the year they wish to be first included.
- Collect [10,000 signatures](#) from electors of the state by July 1.

Charities already listed on the tax schedule submit a report every two years detailing how their donations are utilized and recertify every six years that they still meet the requirements to be included.

The Charitable Checkoff Commission meets once per year in August to review reports and consider any new applications from charities who want to be included on the schedule. The Commission currently consists of [three voting members of the public](#), two non-voting members from the legislature, and a non-voting advisor from the department.

### Signature collection

Currently, charities applying to be newly listed on the schedule must collect signatures using a department approved [paper form](#). A charity may collect signatures for up to two years prior to submitting for consideration.

Senate Bill 1064 allows the department to establish electronic means for collection of signatures from electors, for charities requesting to be listed on the tax schedule.

Upon approval of SB 1064, the department will convene a Rules Advisory Committee to determine how best to implement and administer an electronic process for charities to gather required signatures from Oregon electors.

### Agency Contact

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