

HB 2907 STAFF MEASURE SUMMARY

House Committee On Early Childhood and Human Services

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Sub-Referral To: House Committee On Revenue

Meeting Dates: 2/20, 2/27

WHAT THE MEASURE DOES:

The measure creates an income tax credit for taxpayers who invest more than \$20,000 in a food bank, community garden, or community food resource in a tax year.

REVENUE: Revenue impact issued.

FISCAL: Has minimal fiscal impact.

Detailed Summary:

- Creates an income tax credit for taxpayers who invest more than \$20,000 in a tax year in one or more community food resources.
- Specifies that the tax credit is equal to 30 percent of the amount of the investment that exceeds \$20,000.
- Directs the Department of Revenue to annually adjust the \$20,000 exclusion according to a cost-of-living adjustment based on the federally-calculated Consumer Price Index.
- Defines community food resources as community gardens, food banks, or other charitable organizations that distribute food to children, the homeless, elderly, unemployed, or low-income individuals.
- Requires taxpayers who claim the credit to maintain records that prove eligibility for the credit for at least three years.
- Clarifies that the amount of the tax credit may not exceed the taxpayer's tax liability for the tax year.
- Allows a nonresident taxpayer to claim the tax credit at a prorated amount.
- Establishes that the tax credit will apply to tax years beginning on or after January 1, 2025.
- Takes effect on the 91st day following adjournment sine die.

ISSUES DISCUSSED:

- Existing community and urban gardens in Oregon.
- Methods of distributing food grown in community gardens.
- Volunteers needed to maintain community gardens.
- Intersections between education and community gardens.

EFFECT OF AMENDMENT:

No amendment.

BACKGROUND:

Community food resources, including food banks, provide for the distribution of food to individuals including those who are children, elderly, unemployed, homeless, or low-income. According to the [Oregon Food Bank](#), there are 21 regional food banks in the Oregon Food Bank Network. These food banks partner with free food markets, pantries, meal sites, and delivery programs.

Community gardens are available to the general public for the noncommercial production and distribution of food or other agricultural products such as flowers or honey. Many cities and communities in Oregon have community garden programs. For example, there are [60 community gardens](#) located throughout Portland that are operated by volunteers and the City of Portland Parks & Recreation Bureau staff. Similarly, the Marion Polk Food Share has

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a [network](#) of over 50 community gardens throughout Marion and Polk counties.

PRELIMINARY