

SB 546 STAFF MEASURE SUMMARY

Carrier: Sen. Sollman

Senate Committee On Finance and Revenue

Action Date: 03/31/25

Action: Do pass.

Vote: 4-0-1-0

Yeas: 4 - McLane, Meek, Patterson, Taylor

Exc: 1 - Starr

Fiscal: Has minimal fiscal impact

Revenue: No revenue impact

Prepared By: Kyle Easton, Senior Economist

Meeting Dates: 1/27, 3/31

WHAT THE MEASURE DOES:

Allows Department of Revenue to establish electronic means for collection of elector signatures in support of inclusion of entity on personal income tax return for purpose of receiving tax refund contribution by means of charitable checkoff. Applies to signatures collected on or after January 1, 2026. Takes effect on 91st day following adjournment sine die.

ISSUES DISCUSSED:

- Existing law signature requirement and recent changes made
- Increased awareness of charity through inclusion in charitable checkoff donation
- Overall charitable donation amounts made in recent years following federal tax law changes.

EFFECT OF AMENDMENT:

No amendment.

BACKGROUND:

Taxpayers due a personal income tax refund may donate all, or a portion, of their tax refund at time of tax return filing to a charitable organization included in Oregon's charitable checkoff program. To qualify for inclusion in the charitable checkoff program organizations must meet established requirements including the submission to the Department of Revenue (DOR), 10,000 or more signatures from registered Oregon voters attesting that the individuals support the organization being listed in the personal income tax booklet as an eligible organization to receive donations from Oregon taxpayer personal income tax refunds. Under current DOR rules, signatures must be collected by a petition circulator that is present and sees each person sign the petition. Measure allows DOR to establish rules allowing electronic collection of signatures of electors.