

# House Bill 3157

Sponsored by Representative CATE (Pre-session filed.)

## SUMMARY

The following summary is not prepared by the sponsors of the measure and is not a part of the body thereof subject to consideration by the Legislative Assembly. It is an editor's brief statement of the essential features of the measure **as introduced**. The statement includes a measure digest written in compliance with applicable readability standards.

Digest: The Act makes a new tax credit for donating blood. (Flesch Readability Score: 84.9).

Establishes a refundable personal income tax credit for making a blood donation to certain organizations during a declared period of emergency.

Applies to tax years beginning on or after January 1, 2026, and before January 1, 2032.

Takes effect on the 91st day following adjournment sine die.

## A BILL FOR AN ACT

1  
2 Relating to an income tax credit for blood donations; creating new provisions; amending ORS  
3 316.502; and prescribing an effective date.

4 **Be It Enacted by the People of the State of Oregon:**

5 **SECTION 1. Section 2 of this 2025 Act is added to and made a part of ORS chapter 315.**

6 **SECTION 2. (1) As used in this section:**

7 (a) **"Blood program" has the meaning given that term in ORS 109.670.**

8 (b) **"Period of statewide emergency" has the meaning given that term in ORS 1.002.**

9 (2) **A resident or nonresident individual shall be allowed a credit against taxes that are  
10 otherwise due under ORS chapter 316 if during a period of statewide emergency that falls  
11 during the tax year the individual donates blood to a blood program.**

12 (3) **The credit allowed under this section will be in the amount of \$50 per date that an  
13 individual makes a donation, not to exceed \$250 for the individual for the tax year.**

14 (4) **The Department of Revenue may adopt rules relating to the administration and  
15 enforcement of this section. The department shall prescribe a form that allows the personnel  
16 of a blood program to certify that the individual has made a donation that qualifies for the  
17 credit allowed under this section.**

18 (5) **If the amount allowable as a credit under subsection (2) of this section, when added  
19 to the sum of the amounts allowable as payment of tax under ORS 316.187 or 316.583, other  
20 tax prepayment amounts and other refundable credit amounts, exceeds the taxes imposed  
21 by ORS chapters 314 and 316 for the tax year after application of any nonrefundable credits  
22 allowable for purposes of ORS chapter 316 for the tax year, the amount of the excess shall  
23 be refunded to the taxpayer as provided in ORS 316.502.**

24 (6) **A nonresident shall be allowed the credit under this section in the proportion provided  
25 in ORS 316.117. If a change in the status of a taxpayer from resident to nonresident or from  
26 nonresident to resident occurs, the credit allowed by this section shall be determined in a  
27 manner consistent with ORS 316.117.**

28 **SECTION 3. ORS 316.502, as amended by section 65a, chapter 70, Oregon Laws 2024, is  
29 amended to read:**

**NOTE:** Matter in **boldfaced** type in an amended section is new; matter *[italic and bracketed]* is existing law to be omitted. New sections are in **boldfaced** type.

1           316.502. (1) The net revenue from the tax imposed by this chapter, after deducting refunds and  
2 amounts described in ORS 285B.630 and 285C.635, shall be paid over to the State Treasurer and held  
3 in the General Fund as miscellaneous receipts available generally to meet any expense or obligation  
4 of the State of Oregon lawfully incurred.

5           (2) A working balance of unreceipted revenue from the tax imposed by this chapter may be re-  
6 tained for the payment of refunds, but such working balance shall not at the close of any fiscal year  
7 exceed the sum of \$1 million.

8           (3) Moneys are continuously appropriated to the Department of Revenue to make:

9           (a) The refunds authorized under subsection (2) of this section; and

10           (b) The refund payments in excess of tax liability authorized under ORS 315.133, 315.174, 315.262,  
11 315.264, 315.266, 315.273, 315.519 and 316.090 and section 3, chapter 589, Oregon Laws 2021, **and**  
12 **section 2 of this 2025 Act.**

13           **SECTION 4. Section 2 of this 2025 Act applies to tax years beginning on or after January**  
14 **1, 2026, and before January 1, 2032.**

15           **SECTION 5. This 2025 Act takes effect on the 91st day after the date on which the 2025**  
16 **regular session of the Eighty-third Legislative Assembly adjourns sine die.**

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