

SB 108-1
(LC 3573)
4/10/25 (CMT/ps)

Requested by SENATE COMMITTEE ON FINANCE AND REVENUE

**PROPOSED AMENDMENTS TO
SENATE BILL 108**

1 In line 2 of the printed bill, after the semicolon delete the rest of the line
2 and insert “creating new provisions; amending ORS 315.156 and section 5,
3 chapter 913, Oregon Laws 2009; and prescribing an effective date.”.

4 Delete lines 4 through 8 and insert:

5 **“SECTION 1.** ORS 315.156 is amended to read:

6 “315.156. (1) A taxpaying individual or corporation that is a grower of a
7 crop and that makes a qualified donation of the crop shall be allowed a
8 credit against the taxes otherwise due under ORS chapter 316 or, if the tax-
9 payer is a corporation, under ORS chapter 317 or 318, as follows:

10 “(a) In the case of a qualified donation made under circumstances de-
11 scribed in ORS 315.154 (5)(a) or (b), the amount of the credit shall be [15]
12 **25** percent of the value of the quantity of the crop donated computed at the
13 wholesale market price.

14 “(b) In the case of a qualified donation made under circumstances de-
15 scribed in ORS 315.154 (5)(c), the amount of the credit shall be [15] **25** percent
16 of the value of the quantity of the crop donated computed at the wholesale
17 market price that the grower would have received had the quantity of the
18 crop donated been sold or salable.

19 “(2) At the time of donation, the director, supervisor or other appropriate
20 official of the entity to which a qualified donation is made shall supply to
21 the grower of the crop donated two copies of a form prescribed by the De-

partment of Revenue. The forms shall contain:

“(a) The name and address of the grower;

“(b) The description and quantity of the donated crop;

“(c) The signature of the director, supervisor or other appropriate official of the entity receiving the donated crop verifying that the produce was or will be distributed to children or homeless, unemployed, elderly or low-income individuals;

“(d) The wholesale market price; and

“(e) Other information required by the Department of Revenue by rule.

“(3) Tax claim for tax credit shall be substantiated by submission with the tax return, of the form described in subsection (2) of this section, a statement verified by the taxpayer that the qualified donation was made under circumstances described in ORS 315.154 (5) and a copy of an invoice or other statement identifying the price received by the grower for the crops of comparable grade or quality if there is a previous cash buyer. The requirement for substantiation may be waived partially, conditionally or absolutely, as provided under ORS 315.063.

“(4) Any tax credit otherwise allowable under this section that is not used by the taxpayer in a particular tax year may be carried forward and offset against the taxpayer’s tax liability for the next succeeding tax year. Any credit remaining unused in the next succeeding tax year may be carried forward and used in the second succeeding tax year, and likewise, any credit not used in that second succeeding tax year may be carried forward and used in the third succeeding tax year, but may not be carried forward for any tax year thereafter.

“(5)(a) A nonresident individual shall be allowed the credit computed under this section in the same manner and subject to the same limitations as the credit allowed a resident by this section. However, the credit shall be prorated using the proportion provided in ORS 316.117.

“(b) If a change in the taxable year of a taxpayer occurs as described in

1 ORS 314.085, or if the department terminates the taxpayer's taxable year
2 under ORS 314.440, the credit allowed by this section shall be prorated or
3 computed in a manner consistent with ORS 314.085.

4 “(c) If a change in the status of a taxpayer from resident to nonresident
5 or from nonresident to resident occurs, the credit allowed by this section
6 shall be determined in a manner consistent with ORS 316.117.

7 **“SECTION 2.** Section 5, chapter 913, Oregon Laws 2009, as amended by
8 section 1, chapter 115, Oregon Laws 2014, and section 38, chapter 579, Oregon
9 Laws 2019, is amended to read:

10 **“Sec. 5.** Except as provided in ORS 315.156 (4), a credit may not be
11 claimed under ORS 315.156 for tax years beginning on or after January 1,
12 2012, and before January 1, 2014, or on or after January 1, [2026] **2032.**

13 **“SECTION 3. The amendments to ORS 315.156 by section 1 of this**
14 **2025 Act apply to tax years beginning on or after January 1, 2025.**

15 **“SECTION 4. This 2025 Act takes effect on the 91st day after the**
16 **date on which the 2025 regular session of the Eighty-third Legislative**
17 **Assembly adjourns sine die.”.**