

House Bill 3304

Sponsored by Representatives STARK, BUEHLER, LININGER; Representatives HACK, OLSON, WHISNANT, WILSON, Senator GELSER

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**.

Allows taxpayer to direct portion of income tax refund to purpose of providing housing to low income persons.

Applies to individual income tax returns for tax years beginning on or after January 1, 2017.

Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

1
2 Relating to donation of tax refunds for housing; creating new provisions; amending ORS 458.650; and
3 prescribing an effective date.

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

5 **SECTION 1. Section 2 of this 2017 Act is added to and made a part of ORS chapter 316.**

6 **SECTION 2. (1) An individual taxpayer who files an Oregon income tax return for pur-**
7 **poses of this chapter and who will receive a tax refund from the Department of Revenue**
8 **may designate that a contribution of all or a portion of the refund be made to the Emergency**
9 **Housing Account created under ORS 458.620.**

10 **(2) A designation under subsection (1) of this section shall be made with respect to any**
11 **tax year on the returns for that tax year, and once made shall be irrevocable.**

12 **SECTION 3. ORS 458.650 is amended to read:**

13 458.650. (1) The Emergency Housing Account shall be administered by the Housing and Com-
14 munity Services Department to assist homeless persons and those persons who are at risk of be-
15 coming homeless. An amount equal to 25 percent of moneys deposited in the account pursuant to
16 ORS 294.187 is dedicated for expenditure for assistance to veterans who are homeless or at risk of
17 becoming homeless. For purposes of this section, "account" means the Emergency Housing Account.
18 **Moneys transferred to the account pursuant to section 2 of this 2017 Act are to be solely for**
19 **the provision of housing or services to persons with low or very low income, and may not**
20 **be used for expenses such as administration, research or overhead.**

21 (2) The Oregon Housing Stability Council shall develop policy for awarding grants to organiza-
22 tions that shall use the funds to provide to low and very low income persons, including but not
23 limited to, persons more than 65 years of age, persons with disabilities, farmworkers and Native
24 Americans:

25 (a) Emergency shelters and attendant services;

26 (b) Transitional housing services designed to assist persons to make the transition from
27 homelessness to permanent housing and economic independence;

28 (c) Supportive housing services to enable persons to continue living in their own homes or to
29 provide in-home services for such persons for whom suitable programs do not exist in their ge-
30 ographic area;

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 (d) Programs that provide emergency payment of home payments, rents or utilities; or

2 (e) Some or all of the needs described in paragraphs (a) to (d) of this subsection.

3 (3)(a) The council shall require as a condition of awarding a grant that the organization dem-
4 onstrate to the satisfaction of the council that the organization has the capacity to deliver any
5 service proposed by the organization.

6 (b) Any funds granted under this section shall not be used to replace existing funds. Funds
7 granted under this section may be used to supplement existing funds. An organization may use funds
8 to support existing programs or to establish new programs.

9 (c) The council, by policy, shall give preference in granting funds to those organizations that
10 coordinate services with those programs established under ORS 458.625.

11 (4) The department may expend funds from the account for administration of the account as
12 provided for in the legislatively approved budget, as that term is defined in ORS 291.002, for the
13 department.

14 **SECTION 4. Section 2 of this 2017 Act applies to individual income tax returns for tax**
15 **years beginning on or after January 1, 2017.**

16 **SECTION 5. This 2017 Act takes effect on the 91st day after the date on which the 2017**
17 **regular session of the Seventy-ninth Legislative Assembly adjourns sine die.**

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