**HB 4026 A  STAFF MEASURE SUMMARY**

*Carrier:* Rep. Barnhart

*House Committee On Revenue*

**Action Date:** 02/27/18  
**Action:** Do pass with amendments. (Printed A-Eng.)  
**Vote:** 9-0-0-0  
**Yea:** 9 - Barnhart, Buehler, Findley, Hernandez, Marsh, Nosse, Reschke, Smith G, Smith Warner  
**Fiscal:** No fiscal impact  
**Revenue:** Has minimal revenue impact  
**Prepared By:** Chris Allanach, Acting Revenue Officer

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**WHAT THE MEASURE DOES:**

Prevents the Department of Revenue from considering charitable contributions or activities as a factor when determining the residency of a personal income tax filer. Applies to tax years beginning on or after January 1, 2019.

**ISSUES DISCUSSED:**

- Residency determinations for personal income tax filers  
- Potential impact on charitable contributions to Oregon charities

**EFFECT OF AMENDMENT:**

Replaces bill

**BACKGROUND:**

Historically, charitable contributions and activities could be one of many factors used to determine if a given personal income tax filer is a resident of Oregon or a different state. Such a determination could affect how a taxpayer files their income tax return. This policy simply removes from consideration the identified factors.