HB 4026 A STAFF MEASURE SUMMARY

Senate Committee On Finance and Revenue

Action Date: 03/02/18
Action: Do pass the A-Eng bill.
Vote: 4-0-1-0
Yea: 4 - Boquist, Hass, Riley, Taylor
Exc: 1 - Baertschiger Jr
Fiscal: No fiscal impact
Revenue: Has minimal revenue impact
Prepared By: Chris Allanach, Acting Revenue Officer

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:
• How residency is determined for personal income tax filers

EFFECT OF AMENDMENT:
No amendment.

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.