

B-Engrossed House Bill 4144

Ordered by the House February 22
Including House Amendments dated February 10 and February 22

Sponsored by Representatives KENY-GUYER, REARDON, NATHANSON; Representatives BUEHLER, FREDERICK, HOLVEY, HOYLE, LIVELY, PILUSO, TAYLOR, Senators DEMBROW, DEVLIN, EDWARDS, MONROE, ROSENBAUM (Presession 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.

Establishes Task Force on Utilization of the Earned Income Tax Credit. Directs task force to study rates of utilization of specified tax credits and to report annually to Legislative Assembly.

Directs Department of Revenue to promote [*availability of specified tax credits and use of tax preparation services available to taxpayers*] **taxpayer awareness of tax credit that assist low-income taxpayers and of availability of free taxpayer assistance.**

[*Declares emergency, effective on passage.*]

Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

1
2 Relating to earned income tax credits; and prescribing an effective date.

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

4 **SECTION 1. (1) The Task Force on Utilization of the Earned Income Tax Credit is es-**
5 **tablished.**

6 **(2) The task force consists of 17 members appointed as follows:**

7 **(a) The President of the Senate shall appoint:**

8 **(A) One member from among members of the Senate.**

9 **(B) Two members who represent nonprofit organizations that serve low-income families.**

10 **At least one member of the task force shall represent an organization that primarily serves**
11 **individuals living in rural communities.**

12 **(b) The Speaker of the House of Representatives shall appoint:**

13 **(A) One member from among members of the House of Representatives.**

14 **(B) Two members who represent nonprofit organizations that serve low-income families.**

15 **At least one member of the task force shall represent an organization that primarily serves**
16 **individuals living in rural communities.**

17 **(c) The Governor shall appoint one representative from each of the following:**

18 **(A) The Governor's office.**

19 **(B) The Department of Human Services.**

20 **(C) The Oregon Health Authority.**

21 **(D) The Department of Revenue.**

22 **(E) The Housing and Community Services Department.**

23 **(F) The Department of Education.**

24 **(G) The Employment Department.**

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 **(H) The Oregon Department of Administrative Services.**

2 **(I) The Department of Veterans' Affairs.**

3 **(d) The Governor shall appoint two representatives from entities that possess expertise**
4 **in assisting taxpayers with the filing of tax returns, including filing by electronic means. One**
5 **representative shall be from a commercial tax preparation service and one shall be from a**
6 **nonprofit entity that provides tax preparation assistance to taxpayers.**

7 **(3) The term of office of each member is four years, but a member serves at the pleasure**
8 **of the appointing authority. Before the expiration of the term of a member, the appointing**
9 **authority shall appoint a successor whose term begins on July 1 next following. A member**
10 **is eligible for reappointment. If there is a vacancy for any cause, the appointing authority**
11 **shall make an appointment to become immediately effective for the unexpired term.**

12 **(4) The task force shall study:**

13 **(a) The rates of legal utilization, by Oregon personal income taxpayers, of the federal**
14 **earned income tax credits allowed under section 32 of the Internal Revenue Code and the**
15 **credits allowed under ORS 315.264 and 315.266; and**

16 **(b) Potential methods for increasing rates of utilization of the tax credits listed in para-**
17 **graph (a) of this subsection.**

18 **(5) The task force may make recommendations to the Legislative Assembly for legislation**
19 **to promote outreach efforts regarding the availability of and increased utilization of the**
20 **earned income tax credits and dependent care tax credits.**

21 **(6) A majority of the voting members of the task force constitutes a quorum for the**
22 **transaction of business.**

23 **(7) Official action by the task force requires the approval of a majority of the voting**
24 **members of the task force.**

25 **(8) The representative appointed from the Department of Human Services shall serve as**
26 **chairperson of the task force.**

27 **(9) If there is a vacancy for any cause, the appointing authority shall make an appoint-**
28 **ment to become immediately effective.**

29 **(10) The task force shall meet at times and places specified by the call of the chairperson**
30 **or of a majority of the voting members of the task force.**

31 **(11) The task force may adopt rules necessary for the operation of the task force.**

32 **(12) The task force shall submit a report in the manner provided by ORS 192.245, and**
33 **may include recommendations for legislation, to an interim committee of the Legislative**
34 **Assembly related to human services no later than September 15 of each year.**

35 **(13) The Department of Human Services shall lead, and shall provide staff support to, the**
36 **task force.**

37 **(14) All agencies of state government, as defined in ORS 174.111, are directed to assist**
38 **the task force in the performance of the task force's duties and, to the extent permitted by**
39 **laws relating to confidentiality, to furnish information and advice the members of the task**
40 **force consider necessary to perform their duties.**

41 **SECTION 2. The Department of Revenue shall promote taxpayer awareness about tax**
42 **credits that assist low-income taxpayers and about the availability of free taxpayer assist-**
43 **ance, including the following:**

44 **(1) Organizations that offer tax return preparation assistance to taxpayers preparing**
45 **their own tax returns;**

1 **(2) Vendors that are approved by the department and the Internal Revenue Service and**
2 **that offer free tax return preparation services; and**

3 **(3) Outreach strategies implemented by the Internal Revenue Service, such as the**
4 **Earned Income Tax Credit Awareness Day, typically occurring annually in January and or-**
5 **ganized by the Internal Revenue Service.**

6 **SECTION 3.** **This 2016 Act takes effect on the 91st day after the date on which the 2016**
7 **regular session of the Seventy-eighth Legislative Assembly adjourns sine die.**

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