## HOUSE AMENDMENTS TO A-ENGROSSED HOUSE BILL 4144

By COMMITTEE ON REVENUE

## February 22

- On <u>page 1</u> of the printed A-engrossed bill, line 2, after the semicolon delete the rest of the line and insert "and prescribing an effective date.".

  Delete lines 4 through 19 and delete <u>pages 2 and 3</u> and insert:

  "SECTION 1. (1) The Task Force on Utilization of the Earned Income Tax Credit is es-
- 6 "(2) The task force consists of 17 members appointed as follows:
- "(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.
- At least one member of the task force shall represent an organization that primarily serves 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.
- At least one member of the task force shall represent an organization that primarily serves individuals living in rural communities.
- "(c) The Governor shall appoint one representative from each of the following:
- 18 "(A) The Governor's office.

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tablished.

- 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.
- 25 "(H) The Oregon Department of Administrative Services.
- 26 "(I) The Department of Veterans' Affairs.
  - "(d) The Governor shall appoint two representatives from entities that possess expertise in assisting taxpayers with the filing of tax returns, including filing by electronic means. One representative shall be from a commercial tax preparation service and one shall be from a nonprofit entity that provides tax preparation assistance to taxpayers.
  - "(3) The term of office of each member is four years, but a member serves at the pleasure of the appointing authority. Before the expiration of the term of a member, the appointing authority shall appoint a successor whose term begins on July 1 next following. A member is eligible for reappointment. If there is a vacancy for any cause, the appointing authority shall make an appointment to become immediately effective for the unexpired

term.

- "(4) The task force shall study:
- "(a) The rates of legal utilization, by Oregon personal income taxpayers, of the federal earned income tax credits allowed under section 32 of the Internal Revenue Code and the credits allowed under ORS 315.264 and 315.266; and
- "(b) Potential methods for increasing rates of utilization of the tax credits listed in paragraph (a) of this subsection.
- "(5) The task force may make recommendations to the Legislative Assembly for legislation to promote outreach efforts regarding the availability of and increased utilization of the earned income tax credits and dependent care tax credits.
- "(6) A majority of the voting members of the task force constitutes a quorum for the transaction of business.
- "(7) Official action by the task force requires the approval of a majority of the voting members of the task force.
- "(8) The representative appointed from the Department of Human Services shall serve as chairperson of the task force.
- "(9) If there is a vacancy for any cause, the appointing authority shall make an appointment to become immediately effective.
- "(10) The task force shall meet at times and places specified by the call of the chairperson or of a majority of the voting members of the task force.
  - "(11) The task force may adopt rules necessary for the operation of the task force.
- "(12) The task force shall submit a report in the manner provided by ORS 192.245, and may include recommendations for legislation, to an interim committee of the Legislative Assembly related to human services no later than September 15 of each year.
- "(13) The Department of Human Services shall lead, and shall provide staff support to, the task force.
- "(14) All agencies of state government, as defined in ORS 174.111, are directed to assist the task force in the performance of the task force's duties and, to the extent permitted by laws relating to confidentiality, to furnish information and advice the members of the task force consider necessary to perform their duties.
- "SECTION 2. The Department of Revenue shall promote taxpayer awareness about tax credits that assist low-income taxpayers and about the availability of free taxpayer assistance, including the following:
- "(1) Organizations that offer tax return preparation assistance to taxpayers preparing their own tax returns;
- "(2) Vendors that are approved by the department and the Internal Revenue Service and that offer free tax return preparation services; and
- "(3) Outreach strategies implemented by the Internal Revenue Service, such as the Earned Income Tax Credit Awareness Day, typically occurring annually in January and organized by the Internal Revenue Service.
- "SECTION 3. This 2016 Act takes effect on the 91st day after the date on which the 2016 regular session of the Seventy-eighth Legislative Assembly adjourns sine die.".