LC 234 2022 Regular Session 12/22/21 (LHF/ps)

## DRAFT

## **SUMMARY**

Directs Department of Human Services to adopt by rule grant program to provide funding to culturally specific and responsive tribal governments and under-resourced rural community service organizations to conduct out-reach regarding federal earned income tax credits and other tax benefits and to provide tax navigation and preparation services to low-income Oregonians. Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

- 2 Relating to services for low-income individuals; and prescribing an effective date.
- 4 Be It Enacted by the People of the State of Oregon:
- 5 SECTION 1. (1) The Department of Human Services shall adopt by
- rule a grant program to provide funding for the purposes described in
- 7 subsections (2) and (3) of this section to culturally specific and re-
- 8 sponsive tribal governments and under-resourced rural community
- 9 service organizations.

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- 10 (2) Grants must be used to help low-income residents of this state 11 by:
- 12 (a) Providing education about federal earned income tax credits and 13 other tax benefits available to low-income individuals;
- 14 (b) Assisting residents in navigating tax systems; and
  - (c) Filing income tax returns.
- 16 (3) The grants must be used to:
- 17 (a) Strengthen the existing network of culturally specific and re-18 sponsive tax preparation organizations;

- (b) Expand organizational capacity in geographically diverse areas
  of this state to improve access to tax navigation and tax preparation
  services;
- 4 (c) Improve the recruitment and retention of qualified tax 5 preparers;
- 6 (d) Strengthen the technology resources and training systems 7 available to tax preparers and volunteers; or
- 8 (e) Strengthen taxpayer outreach, education and connections to 9 communities by culturally specific and responsive tax navigation and 10 preparation service providers.
- 11 (4) The department shall appoint a committee to advise the de-12 partment in the adoption of rules for the program. The advisory 13 committee must include one or more individuals who:
- 14 (a) Are low-income.
- 15 **(b) Are Black.**
- 16 (c) Are Indigenous.
- 17 (d) Are people of color.
- 18 (e) Are non-English-speaking.
- 19 **(f) Have a disability.**
- 20 (g) Are 65 years of age or older.
- SECTION 2. In addition to and not in lieu of any other appropriation, there is appropriated to the Department of Human Services, for the biennium ending June 30, 2023, out of the General Fund, the amount of \$4,000,000, which may be expended to carry out the provisions of section 1 of this 2022 Act.
- SECTION 3. This 2022 Act takes effect on the 91st day after the date on which the 2022 regular session of the Eighty-first Legislative Assembly adjourns sine die.

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