



SB 142, SB 144, SB 146 – Support Committee

March 25, 2021

Chair Gelser, Vice-Chair Anderson and Members of the Committee

The Oregon Women's Rights Coalition has been advocating for women and families since the early 1970's. First as the coalition to pass ratification of the Equal Rights Amendment and then branching out in many other ways of achieving stability for women and families in Oregon.

Since 2001 OWRC has focused not only on programs and equitable insurance coverage, but tax treatment of all Oregonians. Often, we question the reason for tax credits and if those credits would be better served by direct allocations of general fund dollars.

The three tax credits which you are hearing about today were improved in the last tax credit evaluation during the 2015 session. Improvements were made as now the credits are means based so that dollars that help with family stability are needed and targeted.

We support extension of all three credits during this session.

Regarding the credits for children with disabilities there is recent data that points out that targeting credits to lower income families makes sense.

Just today, the US Census Bureau shared the following information on children with disabilities in the United States. I share this without adequate time to evaluate but feel the initial information should inform your decisions on this tax credit.

“In 2019, children living in poverty were more likely to have a disability (6.5%) than children living above the poverty threshold (3.8%).

The difference in the prevalence of disability between children below and above the poverty threshold is noteworthy. Families in poverty tend to have fewer financial resources to care for a child with a disability.

Children with disabilities may have additional needs that prevent one or more family members from participating in the workforce. This can create financial strain for families, and in some cases may contribute to a family's [entry into poverty](#).

Disability rates were significantly higher in 2019 than in 2008 for both children in poverty and those not in poverty (Figure 2). However, the percentage point increase was greater for children above the poverty threshold.”

Additionally, they provided data regarding children with disabilities who could have additional challenges due to their race or ethnicity.

“American Indian and Alaska Native (AIAN) children had the highest rate of childhood disability of all racial groups, at 5.9% in 2019.

Children of more than one race (5.2%) and Black children (5.1%) had the next highest rates (disability rates for Black children and children of more than one race did not significantly differ from each other).

Non-Hispanic White children (4.3%) had a lower disability rate than American Indian and Alaska Native children, Black children, and children of more than one race, but a higher rate than Asian children (2.3%) and Native Hawaiian and Other Pacific Islander (NHPI) children (3.2%). The disability rate among Hispanic children did not differ from the rate among non-Hispanic White children.“

We urge you to consider this data when considering these bills for advancement.

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