

To: House Revenue
From: Alicia Temple, Oregon Law Center
Date: May 4, 2021
Re: HB 2440

Chair Nathanson and members of the committee:

On behalf of the Oregon Law Center, I respectfully request your support for HB 2440, to extend the sunset for the Working Families and Dependent Care Tax Credit.

OLC's mission is to achieve justice for low-income communities in Oregon by providing a full range of the highest quality civil legal services. The vast majority of our clients have incomes at or below the federal poverty level, and work hard to provide basic necessities for themselves and their family. The crises of the past year have exacerbated the challenges for our low-income community, and an increasing number of our clients are forced to make terrible choices between paying for rent, food, health care, or other necessities.

In 2015, the Legislature merged the Working Families Credit and the Child Dependent Care Credit (HB 2171) to better serve low-income families with children and disabled dependents. The intent of combining these credits was to make both credits refundable and ensure all low-income parents have access to an enhanced and simplified dependent child care tax credit. This credit is an important benefit for many families in Oregon and should be renewed.

Thank you for your support for HB 2440.