



*The League of Women Voters of Oregon is a 101-year-old grassroots nonpartisan political organization that encourages informed and active participation in government. We envision informed Oregonians participating in a fully accessible, responsive, and transparent government to achieve the common good. LWVOR Legislative Action is based on advocacy positions formed through studies and member consensus. The League never supports or opposes any candidate or political party.*

May 4, 2021

To: Rep. Nathanson, House Committee on Revenue, Chair  
Rep. Pham, House Committee on Revenue, Vice-Chair  
Rep. Reschke, House Committee on Revenue, Vice-Chair  
Members of the House Revenue Committee

Email: <https://olis.oregonlegislature.gov/liz/2021R1/Committees/HREV/Overview>  
<https://olis.oregonlegislature.gov/liz/2021R1/Testimony/HREV?meetingDate=2021-05-04-13-15>

Re: [HB 2440](#) Family Care Tax Credit - **Support**

**The League supports a tax system that is based on the ability to pay, but that applies a benefits-received principle** wherever reasonable and that recognizes the role of social expediency.

We support continuing the tax credit for working families with dependent care. The annual credit is worth about \$1000 per household for about 30,000 taxpayers in the bottom 60% income tax bracket according to Oregon Center for Public Policy. This is a big boost to families who most need financial help who are caring for loved ones.

The LWVOR recommends continuing the tax credit provision in this bill.

Please support HB 2440.

Thank you for the opportunity to discuss this legislation.

A handwritten signature in black ink that reads "Rebecca L. Gladstone".

Rebecca Gladstone  
LWVOR President

A handwritten signature in black ink that reads "Josie Koehne".

Josie Koehne  
LWVOR Revenue Coordinator