SUMMARY

The following summary is not prepared by the sponsors of the measure and is not a part of the body thereof subject to consideration by the Legislative Assembly. It is an editor's brief statement of the essential features of the measure as introduced.

Directs Department of Human Services to adopt by rule grant program to provide funding to culturally specific and responsive organizations, tribal governments and under-resourced rural community service organizations to conduct outreach 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

Relating to services for low-income individuals; and prescribing an effective date.

Be It Enacted by the People of the State of Oregon:

SECTION 1. (1) The Department of Human Services shall adopt by rule a grant program to provide funding for the purposes described in subsections (2) and (3) of this section to culturally specific and responsive organizations, tribal governments and under-resourced rural community service organizations.

(2) Grants must be used to help low-income residents of this state by:

(a) Providing education about federal earned income tax credits and other tax benefits available to low-income individuals;

(b) Assisting residents in navigating tax systems; and

(c) Filing income tax returns.

(3) The grants must be used to:

(a) Strengthen the existing network of culturally specific and responsive tax preparation organizations;

(b) Expand organizational capacity in geographically diverse areas of this state to improve access to tax navigation and tax preparation services;

(c) Improve the recruitment and retention of qualified tax preparers;

(d) Strengthen the technology resources and training systems available to tax preparers and volunteers; or

(e) Strengthen taxpayer outreach, education and connections to communities by culturally specific and responsive tax navigation and preparation service providers.

(4) The department shall appoint a committee to advise the department in the adoption of rules for the program. The advisory committee must include one or more individuals who:

(a) Are low-income.

(b) Are Black.

(c) Are Indigenous.

(d) Are people of color.

NOTE: Matter in boldfaced type in an amended section is new; matter [italic and bracketed] is existing law to be omitted.
New sections are in boldfaced type.
(e) Are non-English-speaking.
(f) Have a disability.
(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.