

SB 473 -2 STAFF MEASURE SUMMARY

Senate Committee On Finance and Revenue

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Meeting Dates: 2/23

WHAT THE MEASURE DOES:

Requires Department of Revenue to annually identify and notify personal income taxpayers that are likely eligible for employment-related child care services administered by Department of Human Services.

ISSUES DISCUSSED:

EFFECT OF AMENDMENT:

-2 Modifies timing requirements applicable to Department of Revenue. Requires Department of Human Services to share with Department of Revenue information related to persons using employment-related child care services.

BACKGROUND:

The Oregon Department of Human Services administers Oregon's Employment-Related Day Care program (ERDC) which helps eligible low-income families pay for child care while they are working. Oregon's working family household and dependent care credit is a refundable personal income tax credit available to low and middle income households with employment related dependent care expenses.

Submitted in September of 2020 to the Joint Task Force on Access to Quality Affordable Child Care, a report titled "Barriers to Accessing Child Care Subsidies in Oregon" identified seven barriers to the ERDC. One such barrier identified was "parents' lack of program awareness".