



*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.*

March 2, 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>

Re: [HB 2819](#) – EITC Tax Credit by ITIN - **Support**

The LWV of Oregon believes in fair, equitable, and stable tax and revenue policies to adequately fund services and functions critical to Oregonians. 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 for justice and equity.

The Earned Income Tax credit (EITC) has been shown to be one of the most effective ways to support low-income families nationwide, and that people in the BIPOC communities tend to be disproportionately represented in this group and are also most affected by COVID financially and health wise. The federal EITC law limits the federal EITC tax credit to recipients who have social security numbers. There are many taxpayers who fall into the category of having a taxpayer identification number but do not have a social security number. Many of them are farmworkers, healthcare workers, food processors, nursery and forestry workers, restaurant workers, small business owners, and the like. OCPP reports that this group of taxpayers **contribute \$81 million in income, property and excise taxes to the Oregon economy**, yet they are excluded from receiving the EITC credit. However, Oregon has seen the wisdom of adding an additional Oregon EITC tax credit to low-income workers with young families. HB 2819 would remove the barrier to eligibility for this group of Oregon taxpayers who without a social security number for whatever reason, to at least receive the Oregon EITC credit on their taxes. Additionally, it would allow them to claim the percentage that would be allowed on their federal return. This will greatly help support these hard-working low-income families, especially for BIPOC families.

If we want to reduce racial and economic inequalities, we must support one of the best tax credits we have available for low-income families while reducing those tax credits that only the most wealthy can take advantage of.

We urge your Support for HB 2819.

Thank you for the opportunity to discuss this legislation.

Rebecca Gladstone  
LWVOR President

Josie Koehne  
LWVOR Revenue Coordinator