

HB 3795 B STAFF MEASURE SUMMARY**Carrier:** Sen. Gelser Blouin**Senate Committee On Human Services****Action Date:** 05/20/25**Action:** Do pass with amendments to the A-Eng bill. (Printed B-Eng.)**Vote:** 4-1-0-0**Yeas:** 4 - Gelser Blouin, Nash, Prozanski, Reynolds**Nays:** 1 - Linthicum**Fiscal:** Has minimal fiscal impact**Revenue:** No revenue impact**Prepared By:** Matthew Perreault, LPRO Analyst**Meeting Dates:** 4/29, 5/15, 5/20**WHAT THE MEASURE DOES:**

The measure requires the Oregon Department of Human Services (ODHS) to submit an annual report to the Legislative Assembly on the grant program for organizations that provide low-income individuals with education on tax benefits and assistance with navigating the tax system. The measure also clarifies the scope of a critical incident review team to specify that the team may investigate the death of a child if that child, the child's sibling, or other child living in the household was the subject of a report of suspected abuse or neglect made to the Department of Human Services or law enforcement within the previous 12 months.

ISSUES DISCUSSED:

- Background of tax preparation program and availability of report
- Population served by tax assistance program and connection with Direct File system
- Purpose of enacting reporting requirement in statute
- Background of Critical Incident Review Team (CIRT) process and Karly's Law

EFFECT OF AMENDMENT:

The amendment adds the provision clarifying the scope of a critical incident review team.

BACKGROUND:**Tax Infrastructure Grant Program**

In 2022, the Legislative Assembly passed [House Bill 4117](#), which established the Tax Infrastructure Grant Program and appropriated \$4 million to the Oregon Department of Human Services (ODHS) for the remainder of that biennium to provide grants to culturally specific organizations, Tribal governments, and under-resourced rural community service organizations that assisted low-income households in filing tax returns. According to ODHS administrative rules, the objective of the program is to provide free income tax services and education about income tax credits and other tax benefits to low-income households ([OAR 461-194-0000](#)).

According to a report from the Legislative Revenue Office (LRO), most of the grant funding supports tax preparation organizations associated with the [Internal Revenue Service's Volunteer Income Tax Assistance \(VITA\)](#) sites ([LRO 2024, 17](#)). About 10,000 personal income tax returns were filed from grant supported organizations in 2023, increasing to about 12,600 returns for the spring 2024 tax filing season. Approximately 17% of those returns claimed the Earned Income Tax Credit (EITC), and about 15% of the taxpayers who filed through grant-supported organizations were identified as new or lapsed filers. The ODHS Tax Infrastructure Program report for 2024 provides an overview of the program, including information on taxpayers who participated in the program, the percentage of returns prepared by program grantees that included the EITC, and other program details ([ODHS 2024](#)).

Critical Incident Review Teams

[Critical Incident Review Teams \(CIRTs\)](#) are specially designated groups assigned by the Oregon Department of Human Services (ODHS) to investigate and analyze significant child abuse incidents. The team is typically multidisciplinary and may include professionals in child welfare, juvenile court judges, or legislators. [ORS 418.806 to ORS 418.816](#) outline the CIRT process, including defining a critical incident, establishing the timeline for a CIRT to complete its review, and specifying information the team must include in its final report. ODHS must assign a CIRT when the department becomes aware of a critical incident. A critical incident occurs when ODHS reasonably believes a child's death was the result of child abuse, and the child was in the custody of the department at the time of their death, or if within the preceding 12 months, the child, child's sibling, or any other child living in the household was the subject of a child protective services assessment, had a pending child welfare or adoption case with ODHS, or was the subject of a report of abuse or neglect made to ODHS or a law enforcement agency, whether or not the report was closed at screening without an investigation being commenced ([ORS 418.808](#)).