



TEMPORARY ADMINISTRATIVE ORDER
INCLUDING STATEMENT OF NEED & JUSTIFICATION

SSP 18-2023

CHAPTER 461

DEPARTMENT OF HUMAN SERVICES

SELF-SUFFICIENCY PROGRAMS

FILED

06/15/2023 10:25 PM
ARCHIVES DIVISION
SECRETARY OF STATE
& LEGISLATIVE COUNSEL

FILING CAPTION: Correcting the Retroactive Effective Date for the Tax Infrastructure Grant Program

EFFECTIVE DATE: 06/15/2023 THROUGH 12/11/2023

AGENCY APPROVED DATE: 06/15/2023

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NEED FOR THE RULE(S):

All rules in this temporary filing need to be amended to make accurate the retroactive effective date. The incorrect and previous effective date was January 1, 2023. The correct and new effective date is January 12, 2023. These temporary rules are effective for 180 days beginning January 12, 2023.

JUSTIFICATION OF TEMPORARY FILING:

The Department finds that failure to act promptly to amend the rules in this filing will result in serious prejudice to the public interest, the Department, and organizations participating, or hoping to participate, in the Tax Infrastructure Grant Program. The Department needs to proceed by temporary rule due to an error in the effective date listed in each rule, the 180 day limit to temporary rules, and the immediate need to facilitate the new tax program and its payments. Failure to act immediately could result in confusion for the public and all involved parties. This temporary rule filing will correct the retroactive effective date and enact the program's rules during the appropriate time frame.

DOCUMENTS RELIED UPON, AND WHERE THEY ARE AVAILABLE:

No documents relied upon.

RULES:

461-194-0000, 461-194-0010, 461-194-0020, 461-194-0030, 461-194-0040

ADOPT: 461-194-0000

SUSPEND: Temporary 461-194-0000 from SSP 16-2023

RULE SUMMARY: OAR 461-194-0000 is being amended to correct the rule's retroactive effective date to January 12, 2023.

CHANGES TO RULE:

461-194-0000

Purpose and Objectives

The provisions of this rule are retroactively effective January 12, 2023. OAR chapter 461, division 194 establishes and implements the Tax Infrastructure Grant Program, which carries out the Department's responsibility under House Bill 4117 (2022 short session). The grant program provides funding to certain organizations and tribal governments that are engaged in income tax benefits education, navigation, and return preparation. The program's objective is to encourage and enable culturally specific and responsive organizations, tribal governments, and under-served rural community organizations to provide free income tax services to households with low income.

Statutory/Other Authority: ORS 411.060, HB 4117 (Oregon 2022 short session)

Statutes/Other Implemented: HB 4117 (Oregon 2022 short session)

ADOPT: 461-194-0010

SUSPEND: Temporary 461-194-0010 from SSP 16-2023

RULE SUMMARY: OAR 461-194-0010 is being amended to correct the rule's retroactive effective date to January 12, 2023.

CHANGES TO RULE:

461-194-0010

Definitions

The provisions of this rule are retroactively effective January 12, 2023. Terms used in OAR chapter 461, division 194, are defined as follows, unless otherwise indicated by the context:¶

(1) "Culturally specific organization" means an entity that provides services to a cultural community in an organizational environment that is culturally focused, and the community being served recognizes it as a culturally specific entity that provides culturally and linguistically responsive services. The entity must have a record of successful community engagement and involvement with the community being served.¶

(2) "Culturally responsive organization" means an entity that is designed to effectively meet the needs of individuals from diverse cultural backgrounds and experiences through an understanding and respect for the beliefs, practices, culture and linguistic needs of the diverse client populations and communities being served.¶

(3) "Department" means the Oregon Department of Human Services.¶

(4) "Tribal governments" mean the governing bodies of all nine federally recognized tribes in the State of Oregon.¶

(5) "Rural community organization" means an entity serving a geographic area in Oregon that is at least ten miles from a population center of 40,000 people or more.

Statutory/Other Authority: ORS 411.060, HB 4117 (Oregon 2022 short session)

Statutes/Other Implemented: HB 4117 (Oregon 2022 short session)

ADOPT: 461-194-0020

SUSPEND: Temporary 461-194-0020 from SSP 16-2023

RULE SUMMARY: OAR 461-194-0020 is being amended to correct the rule's retroactive effective date to January 12, 2023.

CHANGES TO RULE:

461-194-0020

Administration

The provisions of this rule are retroactively effective January 12, 2023. Grants awarded by the Tax Infrastructure Grant Program must meet at least one of the following:

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

(2) Expand organizational capacity in geographically diverse areas of Oregon to improve access to tax navigation and tax preparation services;

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

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

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

Statutory/Other Authority: ORS 411.060, HB 4117 (Oregon 2022 short session)

Statutes/Other Implemented: HB 4117 (Oregon 2022 short session)

ADOPT: 461-194-0030

SUSPEND: Temporary 461-194-0030 from SSP 16-2023

RULE SUMMARY: OAR 461-194-0030 is being amended to correct the rule's retroactive effective date to January 12, 2023.

CHANGES TO RULE:

461-194-0030

Eligible Activities

The provisions of this rule are retroactively effective January 12, 2023. Tax Infrastructure Grant Program recipients must use funds to assist households with low income by at least one of the following:

(1) Providing education about tax credits and other tax benefits available to individuals with low income;

(2) Assisting in navigation of the state and federal tax systems; or

(3) Filing income tax returns.

Statutory/Other Authority: ORS 411.060, HB 4117 (Oregon 2022 short session)

Statutes/Other Implemented: HB 4117 (Oregon 2022 short session)

ADOPT: 461-194-0040

SUSPEND: Temporary 461-194-0040 from SSP 16-2023

RULE SUMMARY: OAR 461-194-0040 is being amended to correct the rule's retroactive effective date to January 12, 2023.

CHANGES TO RULE:

461-194-0040

Monitoring and Reporting Requirements

This provisions of this rule are retroactively effective January 12, 2023.¶

(1) The Department will conduct reviews, audits, and other compliance monitoring as it deems appropriate to verify compliance with grant agreements. Grant recipients will cooperate fully with the Department in its compliance monitoring.¶

(2) Grant recipients shall meet all of the following:¶

(a) Maintain records that document the use of grant funds for a period of three years and make the records available to the Department upon request.¶

(b) Submit an annual report by May 1 of each year documenting the number of tax returns filed, the dollar amount tax benefits received, and other data as specified in the grant agreement.

Statutory/Other Authority: ORS 411.060, HB 4117 (Oregon 2022 short session)

Statutes/Other Implemented: HB 4117 (Oregon 2022 short session)