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CHAPTER 461
DEPARTMENT OF HUMAN SERVICES
SELF-SUFFICIENCY PROGRAMS

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FILING CAPTION: Permanent Rules to Establish and Implement the Tax Infrastructure Grant Program

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RULES:

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

ADOPT: 461-194-0000

REPEAL: Temporary 461-194-0000 from SSP 18-2023

NOTICE FILED DATE: 09/18/2023

RULE SUMMARY: OAR 461-194-0000, which is currently a temporary rule, is being adopted permanently to establish and implement the Tax Infrastructure Grant Program. This program carries out the Department's responsibility under House Bill 4117 (2022 short session) by providing funding to culturally specific and responsive organizations, tribal governments, and under-served rural community organizations, which provide income tax benefits education, navigation, and return preparation.

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 culturally specific organizations (see OAR 461-194-0010), culturally responsive organizations (see OAR 461-194-0010), tribal governments (see OAR 461-194-0010), and under-served rural community organizations (see OAR 461-194-0010) that are engaged in income tax benefits education, navigation, and return preparation. The program's objective is to provide free income tax services as well as education about income tax credits and other tax benefits 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

REPEAL: Temporary 461-194-0010 from SSP 18-2023

NOTICE FILED DATE: 09/18/2023

RULE SUMMARY: OAR 461-194-0010, which is currently a temporary rule, is being adopted permanently to establish definitions in the Tax Infrastructure Grant Program. This program carries out the Department's responsibility under House Bill 4117 (2022 short session) by providing funding to culturally specific and responsive organizations, tribal governments, and under-served rural community organizations, which provide income tax benefits education, navigation, and return preparation.

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 organizations" means an entity that provides services to a 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 organizations" 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 populations and communities being served.¶

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

(4) "Tribal governments" means the sovereign governing bodies of the nine federally recognized tribes, confederated tribes, and tribal nations in Oregon:¶

(a) Burns Paiute Tribe;¶

(b) Confederated Tribes of Coos, Lower Umpqua, and Siuslaw Indians;¶

(c) Confederated Tribes of Grand Ronde;¶

(d) Confederated Tribes of Siletz Indians;¶

(e) Confederated Tribes of the Umatilla Indian Reservation;¶

(f) Confederated Tribes of Warm Springs;¶

(g) Cow Creek Band of Umpqua Tribe of Indians;¶

(h) Coquille Indian Tribe; and¶

(i) The Klamath Tribes.¶

(5) "Rural community organizations" 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

REPEAL: Temporary 461-194-0020 from SSP 18-2023

NOTICE FILED DATE: 09/18/2023

RULE SUMMARY: OAR 461-194-0020, which is currently a temporary rule, is being adopted permanently to govern administration of the Tax Infrastructure Grant Program. This program carries out the Department's responsibility under House Bill 4117 (2022 short session) by providing funding to culturally specific and responsive organizations, tribal governments, and under-served rural community organizations, which provide income tax benefits education, navigation, and return preparation.

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 organizations (see OAR 461-194-0010) and culturally responsive organizations (see OAR 461-194-0010) that provide tax preparation;

(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 organizations and culturally responsive organizations that provide tax navigation and preparation services.

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

REPEAL: Temporary 461-194-0030 from SSP 18-2023

NOTICE FILED DATE: 09/18/2023

RULE SUMMARY: OAR 461-194-0030, which is currently a temporary rule, is being adopted permanently to establish eligible activities for Tax Infrastructure Grant Program grant recipients. This program carries out the Department's responsibility under House Bill 4117 (2022 short session) by providing funding to culturally specific and responsive organizations, tribal governments, and under-served rural community organizations, which provide income tax benefits education, navigation, and return preparation.

CHANGES TO RULE:

461-194-0030

Eligible Activities

The provisions of this rule are retroactively effective January 12, 2023. Tax Infrastructure Grant Program grant 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

REPEAL: Temporary 461-194-0040 from SSP 18-2023

NOTICE FILED DATE: 09/18/2023

RULE SUMMARY: OAR 461-194-0040, which is currently a temporary rule, is being adopted permanently to establish requirements for Tax Infrastructure Grant Program grant recipients. This program carries out the Department's responsibility under House Bill 4117 (2022 short session) by providing funding to culturally specific and responsive organizations, tribal governments, and under-served rural community organizations, which provide income tax benefits education, navigation, and return preparation.

CHANGES TO RULE:

461-194-0040

Monitoring and Reporting Requirements

The 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 both 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; and

(b) Submit required reports 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)