

SB 146: Support this refundable tax credit for families with dependent care costs Testimony for the Senate Committee on Human Services, Mental Health and Recovery – 3.25.2021

Chair Gelser and members of the committee, my name is Jody Wiser, and I am submitting testimony on behalf of Tax Fairness Oregon, a network of volunteers advocating a rational and equitable tax code.

We commend the strong and thorough effort by LRO to evaluate the working family household and dependent care tax credit that can be found in the <u>Tax Credit</u> <u>Review: 2021 Session</u>, which I am hoping you have read. It shows that this is a well-designed program that benefits many, is income sensitive, and responds to the diverse ways families find to provide paid care for their children, and for disabled adults and their caregivers. We should all be proud of the work done to create this program. It includes many significant variations from the federal program as well as from programs in other states that help low and moderate-income families deal with the costs of care, which under the provisions of this tax credit, can take many forms. We urge you to pass this bill and send it forward.

Please, support the working families of Oregon by passing SB 146.