

AMENDED IN ASSEMBLY APRIL 26, 2016

CALIFORNIA LEGISLATURE—2015–16 REGULAR SESSION

Assembly Concurrent Resolution

No. 149

Introduced by Assembly Member Gipson

March 7, 2016

Assembly Concurrent Resolution No. 149—Relative to taxation.

LEGISLATIVE COUNSEL'S DIGEST

ACR 149, as amended, Gipson. Taxation.

This measure would encourage state entities to identify and utilize existing and potential public or private partnerships to inform citizens and employees about the availability of the federal *and state* Earned Income Tax Credit and Volunteer Income Tax Assistance programs, as specified.

Fiscal committee: no.

- 1 WHEREAS, Each year, Californians volunteer their time to
2 participate in the federal Volunteer Income Tax Assistance (VITA)
3 program and are trained by public and private partnerships with
4 the Internal Revenue Service to prepare tax returns; and
5 WHEREAS, VITA is a free tax preparation program that helps
6 low- to moderate-income filers. During tax season, there are free
7 sites accessible across the nation; and
8 WHEREAS, Insufficient income contributes to many of the
9 social and human service needs in our state; and
10 WHEREAS, Increasing *federal and state* Earned Income Tax
11 Credit (EITC) capture through the VITA program represents a
12 highly cost-effective economic development strategy; and

1 ~~WHEREAS, Each year, as a result of the VITA program, the~~
2 ~~EITC helps approximately 285,000 low-income households in~~
3 ~~California and brings more than \$347 million into California's~~
4 ~~economy; and~~

5 WHEREAS, The Internal Revenue Service and other
6 organizations collaborate with local agencies to offer VITA to
7 raise awareness of the *federal and state* EITC; and

8 WHEREAS, Local colleges throughout California serve as
9 instrumental partners of the VITA program, and create ideal and
10 accessible locations for surrounding community residents to receive
11 free tax assistance and family resource services; and

12 WHEREAS, These colleges generously provide the use of their
13 campus facilities, equipment, and student volunteers - who make
14 up a significant portion of trained and certified tax preparers for
15 VITA events - to enable the success of the VITA program; now,
16 therefore, be it

17 *Resolved by the Assembly of the State of California, the Senate*
18 *thereof concurring,* That the Legislature joins the Controller's
19 office, the State Board of Equalization, the Franchise Tax Board,
20 and the Internal Revenue Service in promoting the *federal and*
21 *state* EITC and VITA programs to qualified families and
22 individuals; and be it further

23 *Resolved,* That the Legislature encourages each state entity to
24 identify and utilize existing and potential public or private
25 partnerships to inform citizens about the availability of the federal
26 and state EITC and VITA programs; and be it further

27 *Resolved,* That the Chief Clerk of the Assembly transmit copies
28 of this resolution to the author for appropriate distribution.