

AMENDED IN SENATE JUNE 29, 2016

AMENDED IN ASSEMBLY APRIL 26, 2016

CALIFORNIA LEGISLATURE—2015–16 REGULAR SESSION

**Assembly Concurrent Resolution**

**No. 149**

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**Introduced by Assembly Member Gipson**

March 7, 2016

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Assembly Concurrent Resolution No. 149—Relative to taxation.

LEGISLATIVE COUNSEL'S DIGEST

ACR 149, as amended, Gipson. Taxation.

This ~~measure~~ *measure*, among other things, 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

1 WHEREAS, Increasing federal and state Earned Income Tax  
2 Credit (EITC) capture through the VITA program represents a  
3 highly cost-effective economic development strategy; and

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

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

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

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

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

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