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**ACR-149 Taxation.** (2015-2016)

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**Assembly Concurrent Resolution No. 149**

**CHAPTER 131**

Relative to taxation.

[ Filed with Secretary of State August 19, 2016. ]

**LEGISLATIVE COUNSEL'S DIGEST**

ACR 149, Gipson. Taxation.

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

Fiscal Committee: no

WHEREAS, Each year, Californians volunteer their time to participate in the federal Volunteer Income Tax Assistance (VITA) program and are trained by public and private partnerships with the Internal Revenue Service to prepare tax returns; and

WHEREAS, VITA is a free tax preparation program that helps low- to moderate-income filers. During tax season, there are free sites accessible across the nation; and

WHEREAS, Insufficient income contributes to many of the social and human service needs in our state; and

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

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

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

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

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

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

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