Senate Amendments Section-by-Section Analysis

HOUSE VERSION SENATE VERSION CONFERENCE

SECTION 1. Chapter 2306, Government Code, is

No equivalent provision.

amended by adding Subchapter NN to read as follows:

<u>SUBCHAPTER NN. VOLUNTEER INCOME TAX</u>

<u>ASSISTANCE (VITA) GRANT PROGRAM</u>

<u>Sec. 2306.1091. DEFINITION. In this subchapter,</u>

"volunteer income tax assistance program" means a program operated through a collaboration of the Internal Revenue Service and another entity under which taxpayers eligible for the Free File program receive free assistance in preparing federal income tax returns.

Sec. 2306.1092. ESTABLISHMENT OF VOLUNTEER INCOME TAX ASSISTANCE (VITA) GRANT PROGRAM. The department shall establish a volunteer income tax assistance grant program through which the department will award grants each year to support the implementation and operation of volunteer income tax assistance programs.

Sec. 2306.1093. ADMINISTRATION OF GRANT PROGRAM. In the year preceding the federal income tax filing season in which grant recipients will operate volunteer income tax assistance programs, the department shall issue a request for proposals to participate in the grant program, select and notify grant recipients, and, on or before November 1, distribute grant program money.

Sec. 2306.1094. ELIGIBILITY. To be eligible for a grant, an applicant must be located in this state and be:

(1) a nonprofit educational institution, a nonprofit faith-

based or community-based organization, or any other

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# nonprofit organization;

- (2) a political subdivision of this state, including a county or municipality; or
- (3) a regional or local coalition that has at least one lead organization that meets the criteria specified by Subdivision (1) or (2).
- Sec. 2306.1095. PERFORMANCE AGREEMENT AND REPORT. Each grant recipient shall enter into an agreement with the department with respect to the use of the grant program money and submit a performance report to the department.
- Sec. 2306.1096. GRANT PROGRAM FUNDING. (a) To the extent authorized by federal law and subject to appropriation for this purpose, the department shall distribute as grants authorized by this subchapter at least 0.25 percent of the funds received by this state during each state fiscal biennium under the federal Temporary Assistance for Needy Families block grant.
- (b) The comptroller shall transfer funds received under the federal Temporary Assistance for Needy Families block grant from the Health and Human Services Commission to the department as necessary to implement this section.
- (c) In addition to funds described by Subsection (a), the department shall distribute as grants authorized by this subchapter other money that is appropriated for that purpose or designated by the department and otherwise available for that purpose.

Sec. 2306.1097. RULES. The board shall adopt rules as

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necessary to implement this subchapter, including rules providing for a grant application process and for appropriate restrictions on how the grant program money

**CONFERENCE** 

SECTION 1. Section 2306.111, Government Code, is amended by adding Subsection (k) to read as follows: (k) The department by rule shall:

- (1) adopt policies to ensure that each housing development that receives financial assistance administered by the department, including financial assistance from the proceeds of bonds issued by the department:
- (A) reserves a certain number of units in the development for individuals and families of very low income, to the extent that the reservation does not conflict with any requirements for the development under 26 U.S.C. Section 42; and
- (B) except as otherwise permitted by law, accepts as tenants individuals and families receiving rental assistance under Section 8, United States Housing Act of 1937 (42 U.S.C. Section 1437f), or some other form of rental assistance from a political subdivision of this state or from the state or federal government; and
- (2) establish enforcement mechanisms with respect to those housing developments that refuse to admit individuals and families as described by Subdivision (1)(B).

SECTION 2. Same as House version.

may be used.

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No equivalent provision.

SECTION 3. If before implementing any provision of this Act a state agency determines that a waiver or authorization from a federal agency is necessary for implementation of that provision, the agency affected by the provision shall request the waiver or authorization and may delay implementing that provision until the waiver or authorization is granted.

SECTION 2. (a) The change in law made by this Act in adding Section 2306.111(k), Government Code, applies only to an application for financial assistance that is submitted by a housing development to the Texas Department of Housing and Community Affairs on or after January 1, 2010. An application for financial assistance that is submitted by a housing development to the department before January 1, 2010, is governed by the law in effect when the application was submitted, and the former law is continued in effect for that purpose.

(b) Not later than December 1, 2009, the Texas

Department of Housing and Community Affairs shall adopt the rules required by Section 2306.111(k),

SECTION 4. Same as House version.

SECTION 3. This Act takes effect September 1, 2009.

Government Code, as added by this Act.

SECTION 5. Same as House version.