## SENATE COMMITTEE ON EDUCATION Senator Benjamin Allen, Chair 2017 - 2018 Regular

Bill No:	SB 695	Hearing Date:	January 10, 2018
Author:	Lara		
Version:	June 6, 2017		
Urgency:	No	Fiscal:	Yes
Consultant:	lan Johnson		

**Subject:** Teacher credentialing: applications and renewals: individual tax identification number

#### SUMMARY

This bill allows the Commission on Teacher Credentialing (CTC) to use a tax identification number in lieu of a social security number for individuals applying for a new or renewal credential.

## BACKGROUND

Existing law:

- 1) Requires the CTC to adopt regulations requiring every applicant for a credential, or for the renewal of a credential, to submit reasonable evidence of identification and good moral character.
- 2) Requires the CTC to establish professional standards, assessments, and examinations for entry and advancement in the education profession.
- 3) Requires the CTC to collect a social security number or an individual tax identification number from each credential applicant in accordance with the State Licensing Match System and the state tax delinquency program.

### ANALYSIS

This bill allows the CTC to use a tax identification number in lieu of a social security number for individuals applying for a new credential or renewing an existing credential, if the applicant cannot provide his or her social security number.

### **STAFF COMMENTS**

1) **Need for the bill.** According to the author, "Existing regulations do not preclude the Commission from using an Individual Tax Identification Number (ITIN) for identification purposes in order to determine whether an applicant meets the criteria for a teaching credential. However, regulations can change. Codifying into law the option to provide an ITIN in lieu of a social security number will further protect people seeking a teaching credential while still maintaining the same standard of competence and skill." 2) **State Licensing Match System and tax delinquency.** The Commission on Teacher Credentialing (CTC) has participated in the State Licensing Match System (SLMS) since 1993. The SLMS prevents a parent who fails to pay court-ordered child support from obtaining or renewing a credential without first paying, or making an agreement to pay, court-ordered child support. Additionally, the SLMS requires the CTC to suspend any valid credentials held in the event a parent is delinquent with their child support payments.

Further, a state licensing entity is required to refuse to issue, reinstate, or renew a license if the applicant or licensee has outstanding tax obligations due to the Franchise Tax Board or the State Board of Equalization and appears on either of these agency's certified lists of top 500 tax delinquencies over \$100,000.

The CTC is required to collect a social security number or an individual tax identification number to carry out its duties under these laws.

3) Individual tax identification numbers. An individual tax identification number (ITIN) is a tax processing identification number issued by the IRS that is only available for taxpayers who are ineligible to receive a social security number. According to the National Immigration Law Center, ITINs are used by undocumented immigrants and people who are lawfully present in the United States—such as certain survivors of domestic violence, Cuban and Haitian entrants, student visa-holders, and certain spouses and children of individuals with employment visas.

To obtain an ITIN, an individual must complete documentation substantiating their immigration status and identity. The documentation may be mailed, presented in person, or processed through an authorized agent. ITINs that have not been used on a federal tax return at least once in the three most recent years expire. ITINs may also expire according to a schedule determined by the date the number was issued.

4) What is the problem? As the author states, nothing in current law or regulations precludes the CTC from using an ITIN for identification purposes to determine whether an applicant meets the criteria for a teaching credential. Further, the CTC already allows applicants that are ineligible for social security numbers to submit ITINs. This bill simply codifies current CTC practice, presumably in an effort to guard against any future efforts to restrict teacher credential access for certain California residents.

# SUPPORT

California Association for Bilingual Education California Catholic Conference Californians Together Coalition Public Advocates

### **OPPOSITION**

None received

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