

CHAPTER 33

AN ACT

HB 2235

Relating to refund of personal income tax; amending
ORS 305.762; and prescribing an effective date.

Be It Enacted by the People of the State of Oregon:

SECTION 1. ORS 305.762 is amended to read:

305.762. (1) At the election of the taxpayer, a refund of personal income tax shall be made by direct deposit into an account designated by the taxpayer [*at a bank or other financial institution*].

(2) The election shall be made on a form prescribed by the Department of Revenue and filed with the taxpayer's tax return for the tax year or at such other time and manner as the department may prescribe by rule.

SECTION 2. This 2019 Act takes effect on the 91st day after the date on which the 2019 regular session of the Eightieth Legislative Assembly adjourns sine die.

Approved by the Governor April 22, 2019

Filed in the office of Secretary of State April 22, 2019

Effective date September 29, 2019