

CHAPTER 32

AN ACT

HB 4157

Relating to relief payments to low-income households; and declaring an emergency.

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

SECTION 1. (1) As used in this section, "household" has the meaning given that term in ORS 442.612.

(2) The Department of Revenue shall establish and administer a program to address negative economic impacts of the COVID-19 public health emergency by providing one-time assistance payments to low-income households with members who worked during the first year of the COVID-19 public health emergency.

(3) In order for a household to be eligible to receive a payment under this section:

(a) A member of the household must:

(A) Have received the credit allowed under ORS 315.266 for the tax year beginning January 1, 2020; and

(B) Have filed, for the tax year beginning January 1, 2020, a personal income tax return under ORS chapter 316 no later than December 31, 2021, or have filed an amended return no later than April 15, 2022.

(b) One or more of the members of the household named on a return described in paragraph (a) of this subsection must have resided in this state for at least half of the days in the 2020 calendar year and must be an Oregon resident as of the date of filing a personal income tax return for the tax year beginning January 1, 2020.

(4) Payments issued under this section:

(a) Shall equal \$600 per household.

(b) Are not subject to garnishment, execution or offset.

(c) Are not subject to taxation under ORS chapter 316.

(d) Shall be issued not later than July 31, 2022.

(5) Payments issued under this section shall be issued only to recipients, including at least one individual listed on any joint return, who are living as of the effective date of this 2022 Act.

(6) The department shall:

(a) Establish a communication and customer service plan to support the payment program established under this section.

(b) Provide a written explanation of the payment program established under this section to recipients of payments issued under this section.

(7) Notwithstanding any provision of ORS 314.835, 314.840 or 314.991, the department may use information shown on personal income tax returns, or information in its files, to facilitate the payments required under this section.

(8)(a) If possible, the department shall make payments under this section by means of direct deposit into an account designated by the recipient, as provided for personal income tax refunds in ORS 305.762.

(b) If it is not practicable for the department to make a payment to a household by means of direct deposit, the department may submit payment by check to an address listed on a tax return filed by a member of the household for the tax year beginning January 1, 2020, or to the individual's last address otherwise known to the department.

SECTION 2. Notwithstanding any other provision of law, the General Fund appropriation made to the Department of Revenue by section 1 (3), chapter 441, Oregon Laws 2021, for the biennium ending June 30, 2023, for the Personal Tax and Compliance Division, is increased by \$479,713 for the administration of section 1 of this 2022 Act.

SECTION 3. Notwithstanding any other law limiting expenditures, the amount of \$147,000,000 is established for the biennium ending June 30, 2023, as the maximum limit for payment of expenses by the Department of Revenue from funding from the American Rescue Plan Act Coronavirus State Fiscal Recovery Fund moneys received by the Oregon Department of Administrative Services and transferred to the Department of Revenue, for the Personal Tax and Compliance Division, for the one-time assistance payments to low-income households described in section 1 of this 2022 Act.

SECTION 4. This 2022 Act being necessary for the immediate preservation of the public peace, health and safety, an emergency is declared to exist, and this 2022 Act takes effect on its passage.

Approved by the Governor March 17, 2022

Filed in the office of Secretary of State March 30, 2022

Effective date March 17, 2022