

# D R A F T

## SUMMARY

Directs Department of Revenue to establish and administer program to provide one-time assistance payments to low-income households to address negative economic impacts of COVID-19 public health emergency.

Declares emergency, effective on passage.

## A BILL FOR AN ACT

1  
2 Relating to relief payments to low-income households; and declaring an  
3 emergency.

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

5 **SECTION 1. (1) As used in this section, “household” has the mean-**  
6 **ing given that term in ORS 442.612.**

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

12 **(3) In order for a household to be eligible to receive a payment un-**  
13 **der this section:**

14 **(a) A member of the household must:**

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

17 **(B) Have filed, for the tax year beginning January 1, 2020, a per-**  
18 **sonal income tax return under ORS chapter 316 no later than Decem-**  
19 **ber 31, 2021, or have filed an amended return no later than April 15,**  
20 **2022.**

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

6 (4) Payments issued under this section:

7 (a) Shall equal \$600 per household, if any member of the household  
8 has filed any type of return other than a joint return, or \$600 per in-  
9 dividual listed on a joint return.

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

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

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

13 (5) Payments issued under this section shall be issued only to re-  
14 cipients who are living as of the effective date of this 2022 Act. If only  
15 one individual listed on a joint return is living as of that date, that  
16 household shall receive a single \$600 payment.

17 (6) The department shall:

18 (a) Establish a communication and customer service plan to sup-  
19 port the payment program established under this section.

20 (b) Provide a written explanation of the payment program estab-  
21 lished under this section to recipients of payments issued under this  
22 section.

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

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

30 (b) If it is not practicable for the department to make a payment  
31 to a household by means of direct deposit, the department may submit

1 **payment by check to an address listed on a tax return filed by a**  
2 **member of the household for the tax year beginning January 1, 2020,**  
3 **or to the individual's last address otherwise known to the department.**

4 **SECTION 2. This 2022 Act being necessary for the immediate pres-**  
5 **ervation of the public peace, health and safety, an emergency is de-**  
6 **clared to exist, and this 2022 Act takes effect on passage.**

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