

Summary

House Bill 4157 requires the Department of Revenue to establish a program to make a \$600 payment to people who received the Earned Income Tax Credit for tax year 2020; filed their return by December 31, 2021; or filed their amended 2020 return by April 15, 2022. Eligible recipients must have been Oregon residents for at least half of calendar year 2020.

Payments will be made to eligible people filing an individual return, or separate payments to each person listed on a joint return. The payments are not subject to taxation, garnishment, or offset for outstanding debts collected by the Department of Revenue.

The department will make payments to eligible recipients by July 31, 2022 using direct deposit information currently available to the department or by check.

Implementation

The department has data required to identify the eligible recipients. The department expects to issue news releases and other helpful communications regarding eligibility and timeframe for receiving payments. We anticipate mailing a notice of direct deposit or paper check to eligible recipients by the July 31 date.

Due to the short timeframe for this program, we anticipate utilizing existing staff for most aspects of the program, which will require overtime hours. There will be impacts to other agency operations including financial services, return processing, and IT work. The department may need to hire some limited resources in the call center to assist with this project.

Agency Contacts

Marjorie Taylor, Legislative Director
marjorie.taylor@dor.oregon.gov (503)476-7644

Megan Denison, Administrator, Personal Tax and Compliance
megan.c.denison@dor.oregon.gov (503) 945-8633