

House Bill 2207

Sponsored by Representative VIAL (at the request of Rosa Colquitt) (Pre-session filed.)

SUMMARY

The following summary is not prepared by the sponsors of the measure and is not a part of the body thereof subject to consideration by the Legislative Assembly. It is an editor's brief statement of the essential features of the measure **as introduced**.

Directs Public Employees Retirement Board to pay increased benefits not paid to person who failed to file statement indicating that payments were subject to Oregon personal income tax if person later establishes that payments were subject to Oregon personal income tax.

Declares emergency, effective on passage.

A BILL FOR AN ACT

1
2 Relating to payments under the Public Employees Retirement System subject to Oregon personal
3 income tax; amending ORS 238.374; and declaring an emergency.

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

5 **SECTION 1.** ORS 238.374 is amended to read:

6 238.374. (1) A person applying for payments under this chapter shall give a written statement
7 to the Public Employees Retirement Board that indicates whether the payments will be subject to
8 Oregon personal income tax under ORS 316.127 (9). If the person fails to provide the statement re-
9 quired by this subsection, or the statement indicates that the payments will not be subject to Oregon
10 personal income tax under ORS 316.127 (9), the board may not pay the person the increased benefits
11 provided by chapter 796, Oregon Laws 1991, or chapter 569, Oregon Laws 1995.

12 (2) If a person is receiving payments under this chapter that have not been increased under
13 chapter 796, Oregon Laws 1991, or chapter 569, Oregon Laws 1995, by reason of the provisions of
14 subsection (1) of this section, and thereafter the payments become subject to Oregon personal in-
15 come tax under ORS 316.127 (9), the person shall promptly notify the [*Public Employees Retirement*]
16 board by written statement that the payments are subject to Oregon personal income tax under ORS
17 316.127 (9).

18 (3) If a person is receiving payments under this chapter that have not been increased under
19 chapter 796, Oregon Laws 1991, or chapter 569, Oregon Laws 1995, by reason of the provisions of
20 subsection (1) of this section, and the board receives notice under subsection (2) of this section that
21 payments to the person under this chapter are subject to Oregon personal income tax under ORS
22 316.127 (9), or determines under ORS 238.378 that payments to the person under this chapter are
23 subject to Oregon personal income tax under ORS 316.127 (9), the board shall initiate payment of
24 the increased benefits provided by chapter 796, Oregon Laws 1991, or chapter 569, Oregon Laws
25 1995. The increase in benefits becomes effective on the first day of the calendar year following re-
26 ceipt of notice by the board.

27 (4) **A person whose benefits are increased under subsection (3) of this section may at any**
28 **time submit evidence to the board that a payment received by the person before the benefits**
29 **were increased was subject to Oregon personal income tax under ORS 316.127 (9). If the**
30 **person establishes to the satisfaction of the board that a payment was subject to Oregon**

NOTE: Matter in **boldfaced** type in an amended section is new; matter [*italic and bracketed*] is existing law to be omitted. New sections are in **boldfaced** type.

1 personal income tax under ORS 316.127 (9), the board shall pay the increased benefits that
2 were not paid.

3 **SECTION 2.** This 2017 Act being necessary for the immediate preservation of the public
4 peace, health and safety, an emergency is declared to exist, and this 2017 Act takes effect
5 on its passage.
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