

Senate Bill 124

Sponsored by Senator RILEY (at the request of Keith McIrvin) (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 reimburse certain recipient of reduced payment under Public Employees Retirement System if recipient establishes that payment was 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 238.378; and declaring an emergency.

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

5 **SECTION 1.** ORS 238.378 is amended to read:

6 238.378. (1) Not less than once each calendar year, the Public Employees Retirement Board shall
7 provide to the Department of Revenue information identifying persons to whom payments have been
8 made under this chapter. The Department of Revenue shall provide to the board such information
9 on Oregon personal income tax returns as the board deems necessary to determine whether the
10 payments made to the person under this chapter are subject to Oregon personal income tax under
11 ORS 316.127 (9).

12 (2)(a) If the board determines that the payments made to a person under this chapter are not
13 subject to Oregon personal income tax under ORS 316.127 (9) based on information provided by the
14 Department of Revenue under this section, and the person is receiving the increased benefit pro-
15 vided by chapter 796, Oregon Laws 1991, or chapter 569, Oregon Laws 1995, the board shall reduce
16 the benefits payable to the person as provided in ORS 238.376 (1).

17 **(b) If, at any time after the board reduces the benefits payable to a person under this**
18 **subsection, the person establishes to the satisfaction of the board that a payment that was**
19 **reduced was subject to Oregon personal income tax under ORS 316.127 (9), the board shall**
20 **reimburse the person in the amount that the payment was reduced.**

21 (3) If the board determines that the payments made to a person under this chapter are subject
22 to Oregon personal income tax under ORS 316.127 (9) based on information provided by the De-
23 partment of Revenue under this section, and the person is not receiving the increased benefit pro-
24 vided by chapter 796, Oregon Laws 1991, or chapter 569, Oregon Laws 1995, the board shall increase
25 the benefits payable to the person as provided in ORS 238.374 (3) or 238.376 (3).

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

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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.