

## Legislative Fiscal Office

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## Joint Committee on Ways and Means

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Rep. Tawna Sanchez, House Co-Chair

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Laurie Byerly, Deputy Legislative Fiscal Officer (Budget)  
Paul Siebert, Deputy Legislative Fiscal Officer (Audit/IT)

**To:** General Government Subcommittee

**From:** Zane Potter, Legislative Fiscal Office

**Date:** February 24, 2022

**Subject:** HB 4157 – Relating to relief payments to low-income households  
Work Session Recommendations

HB 4157 directs the Department of Revenue (DOR) to establish and administer a program for one-time assistance payments to low-income households for members who worked during the first year of the COVID-19 public health emergency. Only taxpayers who qualified for and claimed the earned income tax credit on their 2020 personal income tax returns are eligible to receive these payments.

The measure creates a one-time payment of \$600 per household. DOR estimates that 245,000 taxpayers will be eligible, and payments must be made by DOR no later than July 31, 2022. Funding for these payments comes from the American Rescue Plan Act, which includes federal funds distributed to the Department of Administrative Services.

The estimated fiscal impact is \$147,479,713 total funds in the 2021-23 biennium, which includes \$147 million Other Funds for the payments and \$479,713 General Fund for DOR's administration of the program.

The measure previously had hearings in the House Committee on Rules on 2/17/2022 and 2/18/2022 and was reported out with a do pass recommendation.

### **Recommended Changes**

LFO recommends adoption of the -3 amendment, which provides a General Fund appropriation of \$479,713 for DOR's administration of the program and an Other Funds expenditure limitation increase of \$147,000,000 for the payments.

### **Final Subcommittee Action**

LFO recommends that HB 4157, as amended by the -3 amendment, to be moved to the Ways and Means Full Committee.

**Carriers**

Full Committee: \_\_\_\_\_

House Floor: \_\_\_\_\_

Senate Floor: \_\_\_\_\_