

HB 4157 BUDGET REPORT and MEASURE SUMMARY

Joint Committee On Ways and Means

Prepared By: Renee Klein, Department of Administrative Services

Reviewed By: Zane Potter, Legislative Fiscal Office

**Department of Revenue
2021-23**

PRELIMINARY

Budget Summary*

	2021-23	2022	Committee Change from	
	Legislatively Approved Budget	Committee Recommendation	2021-23 Leg. Approved	
			\$ Change	% Change
Department of Revenue				
General Fund	\$ -	\$ 479,713	\$ 479,713	100.0%
Other Funds Limited	\$ -	\$ 147,000,000	\$ 147,000,000	100.0%
Total	\$ -	\$ 147,479,713	\$ 147,479,713	100.0%

* Excludes Capital Construction expenditures

Summary of Revenue Changes

House Bill 4157 appropriates \$479,713 General Fund to the Department of Revenue (DOR) to establish and administer a program to provide one-time assistance payments to qualified households. The bill also increases Other Funds expenditure limitation for DOR by \$147.0 million to make payments to qualified households. The revenue to support these payments will come from American Rescue Plan Act (ARPA) Coronavirus State Fiscal Recovery Fund moneys received by the Oregon Department of Administrative Services and transferred to DOR.

Summary of Natural Resources Subcommittee Action

HB 4157 directs DOR to establish and administer a program to provide one-time assistance payments to qualified households with members who received an Earned Income Tax Credit during tax year 2020 and worked during the first year of the COVID-19 public health emergency. The measure directs DOR to make a one-time payment of \$600 to taxpayers who qualify based on specified criteria. DOR estimates approximately 245,000 households will qualify for the assistance payment. The payments must be made no later than July 31, 2022, and DOR anticipates beginning distribution in early summer 2022. The funding for the payments will come from available ARPA funding and be transferred to the agency from the Department of Administrative Services.

To implement and administer this program the Subcommittee recommended an appropriation of \$479,713 General Fund and an increase of \$147.0 million Other Funds expenditure limitation for DOR. The General Fund will be used to cover anticipated overtime costs for current staff and costs related to outgoing letters, checks, and other office supply costs associated with administering the program. The Other Funds expenditure limitation will be used to process payments to qualified households.

DETAIL OF JOINT COMMITTEE ON WAYS AND MEANS ACTION

Department of Revenue
 Renee Klein -- 971-283-1841

DESCRIPTION	GENERAL FUND	LOTTERY FUNDS	OTHER FUNDS		FEDERAL FUNDS		TOTAL ALL FUNDS	POS	FTE
			LIMITED	NONLIMITED	LIMITED	NONLIMITED			
SUBCOMMITTEE ADJUSTMENTS									
Department of Revenue									
SCR 005 - Personal Tax and Compliance Division									
Personal Services	\$ 244,597	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 244,597	0	0.00
Services and Supplies	\$ 235,116	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 235,116		
Special Payments	\$ -	\$ -	\$ 147,000,000	\$ -	\$ -	\$ -	\$ 147,000,000		
SUBCOMMITTEE RECOMMENDATION *	\$ 479,713	\$ -	\$ 147,000,000	\$ -	\$ -	\$ -	\$ 147,479,713		
% Change from 2021-23 Leg Approved Budget	100.0%	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%

*Excludes Capital Construction Expenditures

PRELIMINARY