

Metro Code Subsection 7.05.150 is amended as follows, with underlined text representing inserted text and ~~striketrough~~ representing deleted text.

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**7.05.150. Deficiencies and Refunds.**

- (a) The Administrator may assess deficiencies and grant refunds any time within the periods set forth for deficiencies or refunds under ORS Chapter 314. The Administrator may by agreement with the taxfiler extend the time periods to the same extent as provided by statute.
- (b) When no tax return has been filed, there is no time limit for a notice of deficiency or the assessment of taxes, penalty and interest due.
- (c) Notwithstanding subsections (a) and (b), the Administrator is not required to accept any tax return for any tax period from a taxfiler if:
  - (1) The Administrator obtains a money judgment against the taxfiler for failure to pay an unpaid account balance due; and
  - (2) The Administrator or its designee lawfully served the taxfiler with the lawsuit pursuant to the Oregon Rules of Civil Procedure; and
  - (3) The tax return is for a taxable year that is the subject of the general money judgment; and
  - (4) The Administrator gave written notice stating that the taxfiler had an outstanding balance due at least 30 days before the Administrator (or its designee) filed a lawsuit for those particular taxable years.
- (d) Notwithstanding subsection (a), the Administrator may issue a personal income tax refund beyond the periods set forth for refunds under ORS Chapter 314 for an overpayment that resulted from employer withholding for Tax Years 2021 and 2022, provided that:
  - (1) The individual claims a refund of the overpayment on an original personal income tax return; and
  - (2) The individual files the return no later than April 15, 2027.