



## RESOLUTION NO. 015-2021

### OF THE BOARD OF SUPERVISORS OF THE COUNTY OF EL DORADO

**WHEREAS**, effective March 19, 2020, the United States Senate approved Senate Bill 3548 cited as the “Coronavirus Aid, Relief, and Economic Security Act” or CARES Act; and

**WHEREAS**, Section 2101 “2020 Recovery Rebates for Individuals” of the CARES Act identified Economic Impact Payments (EIP) and the amounts were outlined for qualifying individuals; and

**WHEREAS**, the County of El Dorado Health and Human Services Agency received EIP payments for youth in Foster Care, which were deposited into the County Treasury on July 15, 2020; and

**WHEREAS**, the Internal Revenue Services (IRS) Alert IR-2020-121 dated June 16, 2020 states that EIP payments belong to the individual, and not the organization providing care of said individual (such as those individuals in Foster Care); and

**WHEREAS**, on June 25, 2020, the Health and Human Services Agency contacted the IRS to discuss EIP checks received for children in Foster Care, totaling \$16,800, which were made payable to the County of El Dorado and the foster child/client; and

**WHEREAS**, the IRS recommended to HHS that the checks should be deposited into a Trust Account, and separate checks issued to each child/client recipient identified on the EIP; and

**WHEREAS**, in accordance with California Department of Social Services All County Letter (ACL) No. 20-81, EIP payments are neither Social Security payments, nor Social Disability Income payments, and belong to the foster youth. Therefore, counties in receipt of EIP on behalf of foster youth should forward said money to the foster youth; and

**WHEREAS**, ACL No. 20-81 also states that if the foster youth is no longer in the county’s foster youth system, the EIP should be returned to the IRS, following the guidance available in IRS Alert IR-2020-121; and

**WHEREAS**, in accordance with California Government Code Section 26906, the Board of Supervisors may, by resolution, authorize the auditor to act in lieu of and with the same authority as the Board of Supervisors in ordering the return of money erroneously paid into the County treasury; and

**WHEREAS**, if the Board of Supervisors authorizes the auditor to make such refunds in lieu of and with the same authority as the Board, the auditor shall periodically but not less than annually, file a report with the Board listing all such refunds; and

**NOW, THEREFORE, BE IT RESOLVED** that in accordance with GC Section 26906 and other aforementioned guidance herein, the Board hereby authorizes the Auditor to return money to the IRS for those foster youth no longer in the El Dorado County Foster Care System; and

Resolution 015-2021  
Page 2 of 2

**NOW, THEREFORE, BE IT FURTHER RESOLVED** that in accordance with GC Section 26906 and other aforementioned guidance herein, the Board hereby authorizes the Auditor to submit payment in the amount of each EIP received for foster youth still in the El Dorado County Foster Care system to that youth or legal guardian, as appropriate.

**PASSED AND ADOPTED** by the Board of Supervisors of the County of El Dorado at a regular meeting of said Board, held the 23rd day of March, 2021, by the following vote of said Board:

Attest:  
Kim Dawson  
Clerk of the Board of Supervisors

By:   
Deputy Clerk

Ayes: Hidahl, Turnboo, Thomas, Parlin, Novasel  
Noes: None  
Absent: None

  
John Hidahl, Chair, Board of Supervisors