



RESOLUTION NO.
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 HHSA 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, effective March 2021, the American Rescue Plan Act of 2021 provided Economic Impact payments of up to \$1,400 for eligible individuals, or \$2,800 for married couples filing jointly, plus \$1,400 for each qualifying dependent, including adult dependents; and

WHEREAS, effective April 7th, 2021 the Health and Human Services Agency again began receiving sporadic Economic Impact Payments specific to foster youth, which was transferred into the County Treasury via Automated Clearing House (ACH) network transfer; 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

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NOW, THEREFORE, BE IT 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.

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 return money to the IRS for those foster youth no longer in the El Dorado County Foster Care System; and

NOW, THEREFORE, BE IT FURTHER RESOLVED that the Board of Supervisors, by way of this resolution, authorizes the Auditor to handle any future Economic Impact Payments received from the Federal or State government which are payable to youth in foster care to make future payments as set forth above, by sending the payment to any foster youth in the County foster system and returning any funds received on behalf of youth who are no longer in the foster care system to the IRS. This authorization shall remain in effect unless and until repealed in writing by the Board of Supervisors by a subsequent resolution.

PASSED AND ADOPTED by the Board of Supervisors of the County of El Dorado at a regular meeting of said Board, held the 8th day of June, 2021, by the following vote of said Board:

Attest:
Kim Dawson
Clerk of the Board of Supervisors

Ayes:
Noes:
Absent:

By: _____
Deputy Clerk

John Hidahl, Chair, Board of Supervisors