

# Senate Bill 174

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## SUMMARY

The following summary is not prepared by the sponsors of the measure and is not a part of the body thereof subject to consideration by the Legislative Assembly. It is an editor's brief statement of the essential features of the measure **as introduced**.

Permits Department of Revenue to disclose tax return or other tax information to local law enforcement agencies for investigation or prosecution of violations of certain criminal laws.

## A BILL FOR AN ACT

1  
2 Relating to disclosure of tax information; amending ORS 305.225.

3 **Be It Enacted by the People of the State of Oregon:**

4 **SECTION 1.** ORS 305.225 is amended to read:

5 305.225. (1) Notwithstanding ORS 314.835, if the Department of Revenue determines that assist-  
6 ance of a law enforcement agency is necessary to [*insure*] **ensure** compliance with any of the laws  
7 of this state administered by it, the department may request such assistance. In connection with  
8 assistance requested under this section only, the Department of Revenue may disclose a tax return,  
9 report or claim, or information in its files regarding a tax return, report or claim permitted or re-  
10 quired to be filed with the department under any law administered by the department to [*the Oregon*  
11 *State Police,*] **a local law enforcement agency**, district attorney, grand jury or judicial authority  
12 **or the Oregon State Police** for the investigation or the prosecution of violations of the criminal  
13 laws of this state relating to perjury, theft or forgery if those violations occur in connection with  
14 the filing of such a return, report or claim, or of the tax laws of this state. Disclosure under this  
15 section shall be solely for the purpose of investigation or prosecution of violations involving the  
16 filing of a false or fraudulent return, report or claim, wherein the validity of the return, report or  
17 claim, or information contained therein, is at issue. Returns, reports or claims, or information con-  
18 tained therein shall not be disclosed if the purpose for which the information is sought is as evi-  
19 dence of a crime unrelated to the validity of the return, report or claim, or the information  
20 contained therein, supplied to the department or if the information is requested by a law enforce-  
21 ment agency in connection with any other investigation or prosecution.

22 (2) Each person given access to the confidential tax information authorized to be disclosed under  
23 this section shall first execute and file with the department the certificate required by ORS 314.840  
24 (3) and shall cause a similar certificate to be executed and filed with the department by any asso-  
25 ciate or subordinate who is assigned to use the information for the purposes stated in this section.  
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**NOTE:** Matter in **boldfaced** type in an amended section is new; matter [*italic and bracketed*] is existing law to be omitted. New sections are in **boldfaced** type.