

**Enrolled**  
**Senate Bill 1082**

Printed pursuant to Senate Interim Rule 213.28 by order of the President of the Senate in conformance with pre-session filing rules, indicating neither advocacy nor opposition on the part of the President (at the request of Senate Interim Committee on Finance and Revenue)

CHAPTER .....

AN ACT

Relating to individual taxpayer compliance; and prescribing an effective date.

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

**SECTION 1.** (1) No later than February 1, 2009, the Department of Revenue shall make a report on the level of individual taxpayer compliance in the State of Oregon to the Seventy-fifth Legislative Assembly. The department shall use all data available to the department to prepare the report, which shall:

(a) Estimate the level of taxpayer compliance among persons subject to individual income tax;

(b) Identify taxpayer behavior that affects taxpayer compliance; and

(c) Make recommendations to the Legislative Assembly about the following:

(A) Measures to improve the level of individual taxpayer compliance; and

(B) Processes and procedures for updating the department's taxpayer compliance estimates and for measuring the effects on compliance attributable to changes in taxpayer behavior.

(2) In developing the report, the Department of Revenue, in consultation with the Legislative Revenue Officer, shall:

(a) Consult with external resources as needed; and

(b) Identify through research the most effective tools used by other states and the Internal Revenue Service to increase taxpayer compliance.

**SECTION 2.** This 2008 Act takes effect on the 91st day after the date on which the special session of the Seventy-fourth Legislative Assembly adjourns sine die.

**Passed by Senate February 12, 2008**

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Secretary of Senate

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President of Senate

**Passed by House February 22, 2008**

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Speaker of House

**Received by Governor:**

.....M,....., 2008

**Approved:**

.....M,....., 2008

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Governor

**Filed in Office of Secretary of State:**

.....M,....., 2008

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Secretary of State