

Senate Bill 1082

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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**.

Directs Department of Revenue to report level of individual taxpayer compliance to Legislative Assembly and make recommendations for improving compliance.

Takes effect on 91st day following adjournment sine die.

A BILL FOR 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.

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.