

**REVENUE IMPACT OF
PROPOSED LEGISLATION
75th Oregon Legislative Assembly
2009 Regular Session
Legislative Revenue Office**

Bill Number:	SB 690 A
Revenue Area:	Income Taxes
Economist:	Chris Allanach
Date:	5-12-09

Measure Description: Allows the Department of Revenue to disclose taxpayer information to local law enforcement agencies under certain circumstances. Expands the department’s authority to disclose information to the State Board of Tax Practitioners and the Oregon Board of Accountancy. Clarifies that the Oregon Tax Court may impose a penalty in cases of frivolous arguments. Allows the department to report to consumer reporting agencies certain information regarding delinquent taxpayers and provide advance notice to those taxpayers. Affected taxpayers are those who have neglected or refused to pay any tax and have not filed an appeal with the Oregon Tax Court.

Revenue Impact (\$Millions):

	Fiscal Year		Biennium		
	2009-10	2010-11	2009-11	2011-2013	2013-2015
General Fund	\$ 0	Minimal *	Minimal *	\$0.1	\$0.1

* A revenue gain of less than \$50,000.

Impact Explanation:

The policies contained in this bill add to the tools the Department of Revenue may use in enforcing Oregon’s income tax laws. The general nature of these tools is increased information sharing that is expected to provide better leads on where non-compliance may be occurring and to enable the department to collect outstanding liabilities. Following up on these leads may result in a collection stream with significant variance depending on the specific characteristics of individual taxpayers. The revenue impact shown here reflects a long-term average increase in General Fund revenue.

Creates, Extends, or Expands Tax Expenditure: No