

**REVENUE:** Revenue Impact Issued

**FISCAL:** Minimal Fiscal Impact, no statement issued

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**Action:** Do Pass

**Vote:** 6-4-0

**Yeas:** Bailey, Gelser, Kahl, Read, Riley, Barnhart

**Nays:** Bentz, Berger, Bruun, Sprenger

**Exc.:** 0

**Prepared By:** Chris Allanach, Economist

**Meeting Dates:** 5/28, 6/8

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**WHAT THE BILL DOES:** 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.

**ISSUES DISCUSSED:**

- Department of Revenue tax compliance study
- Oregon disclosure laws
- The sharing of tax information

**EFFECT OF COMMITTEE AMENDMENTS:** None

**BACKGROUND:** In February 2008, the Legislature passed SB 1082 requiring the Department of Revenue to conduct a study on individual taxpayer compliance. In January 2009, the department presented its report to the House Revenue and Senate Finance & Revenue committees. This bill is a continuation of that work in an effort to improve taxpayer compliance.