2009 Regular Legislative Session
FISCAL ANALYSIS OF PROPOSED LEGISLATION
Prepared by the Oregon Legislative Fiscal Office

MEASURE NUMBER: SB 880 **STATUS:** A Engrossed
SUBJECT: Tax amnesty program
GOVERNMENT UNIT AFFECTED: Department of Revenue
PREPARED BY: Dawn Farr
REVIEWED BY: Laurie Byerly
DATE: May 14, 2009

	2009-2011	2011-2013
EXPENDITURES:		
See Comments.		
REVENUES:		
See Comments.		

EFFECTIVE DATE: 91st day after sine die.

LOCAL GOVERNMENT MANDATE: This bill does not affect local governments' service levels or shared revenues sufficient to trigger Section 15, Article XI of the Oregon Constitution.

COMMENTS: The bill directs the Department of Revenue (DOR) to develop and administer at tax amnesty program and to publicize the program through appropriate outreach and media activities; allows DOR to prescribe forms, instructions and host public meetings to maximize public participation in the program; prescribes taxpayer participation requirements and conditions; directs DOR to offer installment payment agreements if the Department concludes that the agreement will facilitate efficient collection of the outstanding tax liability; directs DOR to waive all applicable penalties for taxpayers who full comply with the amnesty program; establishes Tax Amnesty Fund and directs that moneys received by DOR from the tax amnesty program be deposited in the fund; allows DOR to recover program costs up to $1 million; and, directs DOR to certify to the Emergency Board the costs incurred to administer the program.

This fiscal impact statement is for the purpose of transmitting the measure from the House Revenue Committee to the Joint Committee on Ways and Means. DOR anticipates that the administration of the program will be within the $1 million allowable cost recovery amount. Estimates on personal service, services and supplies and other expenditures are still being prepared by the Department. A more complete fiscal analysis on the bill will be prepared as the measure is considered in the Joint Committee on Ways and Means.