

Enrolled House Bill 3082

Sponsored by Representative READ; Representatives BARNHART, BENTZ, BRUUN, BUCKLEY, FREEMAN, GARRETT, GELSER, HOLVEY, KAHL, RILEY, Senators BATES, BURDICK, HASS, MONNES ANDERSON, MORSE, ROSENBAUM, STARR

CHAPTER

AN ACT

Relating to tax compliance; and prescribing an effective date.

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

SECTION 1. Section 2 of this 2009 Act is added to and made a part of ORS chapter 305.

SECTION 2. (1) The Department of Revenue may, in conjunction with state agencies, boards or commissions that issue occupational licenses or licenses for the privilege of engaging in an occupation or profession within this state, develop and implement a pilot project that requires, as a condition of issuance or renewal of a license, licensees to demonstrate compliance with the following, as applicable:

(a) The personal income tax laws of this state, including the withholding laws in ORS 316.162 to 316.221.

(b) The corporate excise or income tax laws of this state.

(c) The provisions of ORS 323.005 to 323.482 or 323.500 to 323.645.

(2) Any state agency, board or commission that participates in the pilot project authorized under subsection (1) of this section may suspend, revoke or refuse to issue or renew a license if the department determines that the licensee has failed to demonstrate or maintain tax compliance as provided in this section.

(3) Notwithstanding ORS 314.835 and 314.840, the department may disclose to a state agency, board or commission that requires tax compliance as a condition of issuance or renewal of a license under subsection (1) of this section whether an individual or corporation is in compliance.

(4) In determining compliance for purposes of this section, the department may consider whether the individual or corporation:

(a) Has not filed required returns or reports with respect to taxes imposed by ORS chapter 316 or 317, whichever is applicable, for any of the three tax years immediately preceding a year for which a tax return or report was required to be filed;

(b) Has not filed required reports with respect to taxes imposed under ORS 323.005 to 323.482 or 323.500 to 323.645 for any of the three calendar years immediately preceding a year in which a report was required to be filed;

(c) After all appeal rights, if any, have expired, has failed to:

(A) Pay any tax within 30 days after the date of the assessment and is still delinquent on any payments due;

(B) Enter into an approved payment plan within 60 days after the date of the assessment of the tax; or

(C) Follow the terms of an approved payment plan and is still delinquent on any payments due; or

(d) Has been convicted of a criminal offense related to the personal income tax laws of this state, the corporate excise and income tax laws of this state or the provisions of ORS 323.005 to 323.482 or 323.500 to 323.645, whichever are applicable.

(5) The department may enter into agreements with any state agency, board or commission that participates in the pilot project under subsection (1) of this section in order to assist in the administration of the tax compliance requirement.

(6) Participation in the pilot project authorized under subsection (1) of this section is limited to three state agencies, boards or commissions.

SECTION 3. The Department of Revenue shall report to the Seventy-sixth Legislative Assembly no later than January 31, 2011, on the operation and effectiveness of the pilot project authorized in section 2 of this 2009 Act.

SECTION 4. Section 2 of this 2009 Act is repealed on January 2, 2016.

SECTION 5. This 2009 Act takes effect on the 91st day after the date on which the regular session of the Seventy-fifth Legislative Assembly adjourns sine die.

Passed by House May 7, 2009

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Chief Clerk of House

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Speaker of House

Passed by Senate June 9, 2009

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President of Senate

Received by Governor:

.....M.,....., 2009

Approved:

.....M.,....., 2009

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Governor

Filed in Office of Secretary of State:

.....M.,....., 2009

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Secretary of State