

A-Engrossed
House Bill 3082

Ordered by the House April 30
Including House Amendments dated April 30

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

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.

Authorizes **Department of Revenue, in conjunction with** state agencies, boards and commissions that issue occupational or professional licenses, *[to require]* **to develop and implement pilot project that requires** licensees to demonstrate and maintain tax compliance as condition of issuance or renewal of license.

Directs department to report on pilot project to Seventy-sixth Legislative Assembly on or before January 31, 2011.

Sunsets pilot project on January 2, 2016.

Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

1
2 Relating to tax compliance; and prescribing an effective date.

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

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

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

10 (a) **The personal income tax laws of this state, including the withholding laws in ORS**
11 **316.162 to 316.221.**

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

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

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

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

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

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.

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

4 (b) Has not filed required reports with respect to taxes imposed under ORS 323.005 to
5 323.482 or 323.500 to 323.645 for any of the three calendar years immediately preceding a year
6 in which a report was required to be filed;

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

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

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

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

14 (d) Has been convicted of a criminal offense related to the personal income tax laws of
15 this state, the corporate excise and income tax laws of this state or the provisions of ORS
16 323.005 to 323.482 or 323.500 to 323.645, whichever are applicable.

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

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

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

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

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

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