

# House Bill 3082

Sponsored by Representative READ; Representatives BARNHART, BENTZ, BRUUN, BUCKLEY, FREEMAN, GELSER, 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 **as introduced**.

Authorizes state agencies, boards and commissions that issue occupational or professional licenses to require licensees to demonstrate and maintain tax compliance as condition of issuance or renewal of license.

Takes effect on 91st day following adjournment sine die.

## A BILL FOR 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) Any state agency, board or commission that issues occupational licenses or licenses for the privilege of engaging in an occupation or profession within this state may, as a condition of issuance or renewal of a license, require the licensee to demonstrate compliance with the personal income tax laws of this state or the corporate excise or income tax laws of this state, whichever are applicable.**

**(2) Any 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 may suspend, revoke or refuse to issue or renew a license if the Department of Revenue 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 of Revenue 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 failed to timely file returns 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 was required to be filed;**

**(b) Has failed to pay any tax within 30 days from the date of mailing of a notice of deficiency or otherwise respond to a notice of deficiency within 30 days from the date of its mailing; or**

**(c) Has been or is under investigation for possible criminal offenses related to the personal income tax laws of this state or the corporate excise and income tax laws of this state, whichever are applicable.**

**(5) The department may enter into agreements with any state agency, board or commission that requires tax compliance as a condition of issuance or renewal of a license under**

**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 subsection (1) of this section in order to assist in the administration of the tax compliance  
2 requirement.

3 **SECTION 3.** This 2009 Act takes effect on the 91st day after the date on which the reg-  
4 ular session of the Seventy-fifth Legislative Assembly adjourns sine die.

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