

SENATE AMENDMENTS TO A-ENGROSSED SENATE BILL 300

By JOINT COMMITTEE ON WAYS AND MEANS

June 26

1 On page 1 of the printed A-engrossed bill, line 2, after “ORS” insert “305.612.”.

2 On page 2, line 29, after the period insert “If the department seeks entry under this section
3 outside of regular business hours, this section requires that department personnel have reasonable
4 cause to believe that an individual is present in the premises.”.

5 On page 3, line 6, delete “\$1,000 per day” and insert “\$500 per day for the first seven days and
6 \$1,000 per each additional day thereafter”.

7 In line 33, delete “\$1,000 per day” and insert “\$500 per day for the first seven days and \$1,000
8 per each additional day thereafter”.

9 On page 4, after line 19, insert:

10 “**SECTION 8.** ORS 305.612 is amended to read:

11 “305.612. (1) The Director of the Department of Revenue may enter into an intergovernmental
12 agreement with the United States Financial Management Service and the Internal Revenue Service
13 for the purpose of engaging in the reciprocal offset of federal tax refunds in payment of liquidated
14 state tax obligations and the offset of state tax refunds in payment of liquidated federal tax obli-
15 gations.

16 “(2) The director may pay a fee charged by the federal government for the processing of an
17 offset request. The fee may be deducted from amounts remitted to the state by the federal govern-
18 ment pursuant to an intergovernmental agreement. **The amount of the fee charged by the federal
19 government shall be added to the taxes, interest and penalties owed by the taxpayer to the
20 state.**

21 “(3) The Department of Revenue may by rule establish a fee to be charged to the federal gov-
22 ernment for the provision of state offset services.

23 “(4) All moneys received by the department in payment of charges made pursuant to subsection
24 (3) of this section shall be deposited in a department miscellaneous receipts account established
25 under ORS 279A.290.”.

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