

# Senate Bill 690

Sponsored by COMMITTEE ON FINANCE AND REVENUE

## 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 Department of Revenue to disclose taxpayer-related information to state agencies and local law enforcement agencies, to develop data-matching systems with financial institutions doing business in state and to report taxpayers with tax delinquencies to consumer reporting agencies. Provides for penalty in frivolous Oregon Tax Court proceedings regardless of lack of monetary harm to department.

Takes effect on 91st day following adjournment sine die.

## A BILL FOR AN ACT

1  
2 Relating to personal income tax compliance; creating new provisions; amending ORS 305.225,  
3 305.385, 305.437, 314.840, 673.415 and 673.710; and prescribing an effective date.

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

5 **SECTION 1.** ORS 305.225 is amended to read:

6 305.225. (1) Notwithstanding ORS 314.835, if the Department of Revenue determines that assist-  
7 ance of a law enforcement agency is necessary to insure compliance with any of the laws of this  
8 state administered by it, the department may request such assistance. In connection with assistance  
9 requested under this section only, the Department of Revenue may disclose a tax return, report or  
10 claim, or information in its files regarding a tax return, report or claim permitted or required to be  
11 filed with the department under any law administered by the department to the Oregon State Police,  
12 district attorney, grand jury [*or*], judicial authority **or local law enforcement agency** for the in-  
13 vestigation or the prosecution of violations of the criminal laws of this state relating to perjury,  
14 theft or forgery if those violations occur in connection with the filing of such a return, report or  
15 claim, or of the tax laws of this state. Disclosure under this section shall be solely for the purpose  
16 of investigation or prosecution of violations involving the filing of a false or fraudulent return, re-  
17 port or claim, wherein the validity of the return, report or claim, or information contained therein,  
18 is at issue. Returns, reports or claims, or information contained therein shall not be disclosed if the  
19 purpose for which the information is sought is as evidence of a crime unrelated to the validity of  
20 the return, report or claim, or the information contained therein, supplied to the department or if  
21 the information is requested by a law enforcement agency in connection with any other investigation  
22 or prosecution.

23 (2) Each person given access to the confidential tax information authorized to be disclosed under  
24 this section shall first execute and file with the department the certificate required by ORS 314.840  
25 (3) and shall cause a similar certificate to be executed and filed with the department by any asso-  
26 ciate or subordinate who is assigned to use the information for the purposes stated in this section.

27 **SECTION 2.** ORS 305.385 is amended to read:

28 305.385. (1) Upon request of the Department of Revenue, an agency issuing or renewing a license  
29 to conduct a business, trade or profession shall annually, on or before March 1, supply the depart-

**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 ment with a list of specified licenses issued or renewed by the agency during the preceding calendar  
2 year.

3 (2) Upon request of the department, an agency shall annually, on or before March 1, supply the  
4 department with a list of specified persons contracting with the agency to provide goods, services  
5 or real estate space to the agency during the preceding calendar year.

6 (3) The lists required by subsections (1) and (2) of this section shall contain the name, address,  
7 Social Security or federal employer identification number of each licensee or provider or such other  
8 information as the department may by rule require.

9 (4)(a) If the department determines that any licensee or provider has neglected or refused to file  
10 any return or to pay any tax and that such person has not filed in good faith a petition before the  
11 department contesting the tax, and the department has been unable to obtain payment of the tax  
12 through other methods of collection, the Director of the Department of Revenue may,  
13 notwithstanding ORS 118.525, 314.835 or 314.840 or any similar provision of law, notify the agency  
14 and the person in writing.

15 (b) Upon receipt of such notice, the agency shall refuse to reissue, renew or extend any license,  
16 contract or agreement until the agency receives a certificate issued by the department that the  
17 person is in good standing with respect to any returns due and taxes payable to the department as  
18 of the date of the certificate.

19 (c) Upon the written request of the director and after a hearing and notice to the licensee as  
20 required under any applicable provision of law, the agency shall suspend the person's license if the  
21 agency finds that the returns and taxes have not been filed or paid and that the licensee has not  
22 filed in good faith a petition before the department contesting the tax [*and the department has been*  
23 *unable to obtain payment of the tax through other methods of collection*]. For the purpose of the  
24 agency's findings, the written representation to that effect by the department to the agency shall  
25 constitute prima facie evidence of the person's failure to file returns or pay the tax. The department  
26 shall have the right to intervene in any license suspension proceeding.

27 (d) Any license suspended under this subsection shall not be reissued or renewed until the  
28 agency receives a certificate issued by the department that the licensee is in good standing with  
29 respect to any returns due and taxes payable to the department as of the date of the certificate.

30 (5) The department may enter into an installment payment agreement with a licensee or pro-  
31 vider with respect to any unpaid tax, penalty and interest. The agreement shall provide for interest  
32 on the outstanding amount at the rate prescribed by ORS 305.220. The department may issue a  
33 provisional certificate of good standing pursuant to subsection (4)(b) and (d) of this section which  
34 shall remain in effect so long as the licensee or provider fully complies with the terms of the in-  
35 stallment agreement. Failure by the licensee or provider to fully comply with the terms of the in-  
36 stallment agreement shall render the agreement and the provisional certificate of good standing null  
37 and void, unless the department determines that the failure was due to reasonable cause. If the de-  
38 partment determines that the failure was not due to reasonable cause, the total amount of the tax,  
39 penalty and interest shall be immediately due and payable, and the department shall notify any af-  
40 fected agency that the licensee or provider is not in good standing. The agency shall then take ap-  
41 propriate action under subsection (4)(b) and (d) of this section.

42 (6) No contract or other agreement for the purpose of providing goods, services or real estate  
43 space to any agency shall be entered into, renewed or extended with any person, unless the person  
44 certifies in writing, under penalty of perjury, that the person is, to the best of the person's knowl-  
45 edge, not in violation of any tax laws described in ORS 305.380 (4).

1 (7) The certification under subsection (6) of this section shall be required for each contract and  
2 renewal or extension of a contract or may be provided on an annual basis. A certification shall not  
3 be required for a contract if the consideration for the goods, services or real estate space provided  
4 under the contract is no more than \$1,000.

5 (8)(a) The requirements of the certification under subsection (6) of this section shall be subject  
6 to the rules adopted by the department in accordance with this section.

7 (b) The department may by rule exempt certain contracts from the requirements of subsection  
8 (6) of this section.

9 **SECTION 3.** ORS 314.840 is amended to read:

10 314.840. (1) The Department of Revenue may:

11 (a) Furnish any taxpayer, representative authorized to represent the taxpayer under ORS 305.230  
12 or person designated by the taxpayer under ORS 305.193, upon request of the taxpayer, represen-  
13 tative or designee, with a copy of the taxpayer's income tax return filed with the department for  
14 any year, or with a copy of any report filed by the taxpayer in connection with the return, or with  
15 any other information the department considers necessary.

16 (b) Publish lists of taxpayers who are entitled to unclaimed tax refunds.

17 (c) Publish statistics so classified as to prevent the identification of income or any particulars  
18 contained in any report or return.

19 (d) Disclose a taxpayer's name, address, telephone number, refund amount, amount due, Social  
20 Security number, employer identification number or other taxpayer identification number to the ex-  
21 tent necessary in connection with collection activities or the processing and mailing of correspond-  
22 ence or of forms for any report, return or claim required in the administration of ORS 310.630 to  
23 310.706, any local tax under ORS 305.620, or any law imposing a tax upon or measured by net in-  
24 come.

25 (2) The department also may disclose and give access to information described in ORS 314.835  
26 to:

27 (a) The Governor of the State of Oregon or the authorized representative of the Governor:

28 (A) With respect to an individual who is designated as being under consideration for appoint-  
29 ment or reappointment to an office or for employment in the office of the Governor. The information  
30 disclosed shall be confined to whether the individual:

31 (i) Has filed returns with respect to the taxes imposed by ORS chapter 316 for those of not more  
32 than the three immediately preceding years for which the individual was required to file an Oregon  
33 individual income tax return.

34 (ii) Has failed to pay any tax within 30 days from the date of mailing of a deficiency notice or  
35 otherwise respond to a deficiency notice within 30 days of its mailing.

36 (iii) Has been assessed any penalty under the Oregon personal income tax laws and the nature  
37 of the penalty.

38 (iv) Has been or is under investigation for possible criminal offenses under the Oregon personal  
39 income tax laws. Information disclosed pursuant to this paragraph shall be used only for the purpose  
40 of making the appointment, reappointment or decision to employ or not to employ the individual in  
41 the office of the Governor.

42 (B) For use by an officer or employee of the Oregon Department of Administrative Services duly  
43 authorized or employed to prepare revenue estimates, or a person contracting with the Oregon De-  
44 partment of Administrative Services to prepare revenue estimates, in the preparation of revenue  
45 estimates required for the Governor's budget under ORS 291.201 to 291.226, or required for sub-

1 mission to the Emergency Board, or if the Legislative Assembly is in session, to the Joint Committee  
2 on Ways and Means, and to the Legislative Revenue Officer under ORS 291.342, 291.348 and 291.445.  
3 The Department of Revenue shall disclose and give access to the information described in ORS  
4 314.835 for the purposes of this subparagraph only if:

5 (i) The request for information is made in writing, specifies the purposes for which the request  
6 is made and is signed by an authorized representative of the Oregon Department of Administrative  
7 Services. The form for request for information shall be prescribed by the Oregon Department of  
8 Administrative Services and approved by the Director of the Department of Revenue.

9 (ii) The officer, employee or person receiving the information does not remove from the premises  
10 of the Department of Revenue any materials that would reveal the identity of a personal or corpo-  
11 rate taxpayer.

12 (b) The Commissioner of Internal Revenue or authorized representative, for tax administration  
13 and compliance purposes only.

14 (c) For tax administration and compliance purposes, the proper officer or authorized represen-  
15 tative of any of the following entities that has or is governed by a provision of law that meets the  
16 requirements of any applicable provision of the Internal Revenue Code as to confidentiality:

17 (A) A state;

18 (B) A city, county or other political subdivision of a state;

19 (C) The District of Columbia; or

20 (D) An association established exclusively to provide services to federal, state or local taxing  
21 authorities.

22 (d) The Multistate Tax Commission or its authorized representatives, for tax administration and  
23 compliance purposes only. The Multistate Tax Commission may make the information available to  
24 the Commissioner of Internal Revenue or the proper officer or authorized representative of any  
25 governmental entity described in and meeting the qualifications of paragraph (c) of this subsection.

26 (e) The Attorney General, assistants and employees in the Department of Justice, or other legal  
27 representative of the State of Oregon, to the extent the department deems disclosure or access  
28 necessary for the performance of the duties of advising or representing the department pursuant to  
29 ORS 180.010 to 180.240 and the tax laws of this state.

30 (f) Employees of the State of Oregon, other than of the Department of Revenue or Department  
31 of Justice, to the extent the department deems disclosure or access necessary for such employees  
32 to perform their duties under contracts or agreements between the department and any other de-  
33 partment, agency or subdivision of the State of Oregon, in the department's administration of the  
34 tax laws.

35 (g) Other persons, partnerships, corporations and other legal entities, and their employees, to  
36 the extent the department deems disclosure or access necessary for the performance of such others'  
37 duties under contracts or agreements between the department and such legal entities, in the de-  
38 partment's administration of the tax laws.

39 (h) The Legislative Revenue Officer or authorized representatives upon compliance with ORS  
40 173.850. Such officer or representative shall not remove from the premises of the department any  
41 materials that would reveal the identity of any taxpayer or any other person.

42 (i) The Department of Consumer and Business Services, to the extent the department requires  
43 such information to determine whether it is appropriate to adjust those workers' compensation  
44 benefits the amount of which is based pursuant to ORS chapter 656 on the amount of wages or  
45 earned income received by an individual.

1 (j) Any agency of the State of Oregon, or any person, or any officer or employee of such agency  
2 or person to whom disclosure or access is given by state law and not otherwise referred to in this  
3 section, including but not limited to the Secretary of State as Auditor of Public Accounts under  
4 section 2, Article VI of the Oregon Constitution; the Department of Human Services pursuant to  
5 ORS 314.860 and 412.094; the Division of Child Support of the Department of Justice and district  
6 attorney regarding cases for which they are providing support enforcement services under ORS  
7 25.080; the State Board of Tax Practitioners, pursuant to ORS 673.710; and the Oregon Board of  
8 Accountancy, pursuant to ORS 673.415.

9 (k) The Director of the Department of Consumer and Business Services to determine that a  
10 person complies with ORS chapter 656 and the Director of the Employment Department to determine  
11 that a person complies with ORS chapter 657, the following employer information:

12 (A) Identification numbers.

13 (B) Names and addresses.

14 (C) Inception date as employer.

15 (D) Nature of business.

16 (E) Entity changes.

17 (F) Date of last payroll.

18 (L) The Director of Human Services to determine that a person has the ability to pay for care  
19 that includes services provided by the state institutions as described in ORS 179.321 or the Depart-  
20 ment of Human Services or to collect any unpaid cost of care as provided by ORS chapter 179.

21 (m) Employees of the Employment Department to the extent the Department of Revenue deems  
22 disclosure or access to information on a combined tax report filed under ORS 316.168 is necessary  
23 to performance of their duties in administering the tax imposed by ORS chapter 657.

24 (n) The State Fire Marshal to assist the State Fire Marshal in carrying out duties, functions and  
25 powers under ORS 453.307 to 453.414, the employer or agent name, address, telephone number and  
26 standard industrial classification, if available.

27 (o) Employees of the Department of State Lands for the purposes of identifying, locating and  
28 publishing lists of taxpayers entitled to unclaimed refunds as required by the provisions of chapter  
29 694, Oregon Laws 1993. The information shall be limited to the taxpayer's name, address and the  
30 refund amount.

31 (p) In addition to the disclosure allowed under ORS 305.225, state or local law enforcement  
32 agencies to assist in the investigation or prosecution of the following criminal activities:

33 (A) Mail theft of a check, in which case the information that may be disclosed shall be limited  
34 to the stolen document, the name, address and taxpayer identification number of the payee, the  
35 amount of the check and the date printed on the check.

36 (B) The counterfeiting, forging or altering of a check submitted by a taxpayer to the Department  
37 of Revenue or issued by the Department of Revenue to a taxpayer, in which case the information  
38 that may be disclosed shall be limited to the counterfeit, forged or altered document, the name, ad-  
39 dress and taxpayer identification number of the payee, the amount of the check, the date printed  
40 on the check and the altered name and address.

41 (q) The United States Postal Inspection Service or a federal law enforcement agency, including  
42 but not limited to the United States Department of Justice, to assist in the investigation of the fol-  
43 lowing criminal activities:

44 (A) Mail theft of a check, in which case the information that may be disclosed shall be limited  
45 to the stolen document, the name, address and taxpayer identification number of the payee, the

1 amount of the check and the date printed on the check.

2 (B) The counterfeiting, forging or altering of a check submitted by a taxpayer to the Department  
3 of Revenue or issued by the Department of Revenue to a taxpayer, in which case the information  
4 that may be disclosed shall be limited to the counterfeit, forged or altered document, the name, ad-  
5 dress and taxpayer identification number of the payee, the amount of the check, the date printed  
6 on the check and the altered name and address.

7 (r) The United States Financial Management Service, for purposes of facilitating the reciprocal  
8 offsets described in ORS 305.612.

9 (s) A municipal corporation of this state for purposes of assisting the municipal corporation in  
10 the administration of a tax of the municipal corporation that is imposed on or measured by income,  
11 wages or net earnings from self-employment. Any disclosure under this paragraph may be made only  
12 pursuant to a written agreement between the Department of Revenue and the municipal corporation  
13 that ensures the confidentiality of the information disclosed.

14 (t) **A financial institution, to the extent necessary to carry out the purposes of section**  
15 **8 of this 2009 Act.**

16 (u) **A consumer reporting agency, to the extent necessary to carry out the purposes of**  
17 **section 9 of this 2009 Act.**

18 (3)(a) Each officer or employee of the department and each person described or referred to in  
19 subsection (2)(a), (e) to (k) or (m) to (p) of this section to whom disclosure or access to the tax in-  
20 formation is given under subsection (2) of this section or any other provision of state law, prior to  
21 beginning employment or the performance of duties involving such disclosure or access, shall be  
22 advised in writing of the provisions of ORS 314.835 and 314.991, relating to penalties for the vio-  
23 lation of ORS 314.835, and shall as a condition of employment or performance of duties execute a  
24 certificate for the department, in a form prescribed by the department, stating in substance that the  
25 person has read these provisions of law, that the person has had them explained and that the person  
26 is aware of the penalties for the violation of ORS 314.835.

27 (b) The disclosure authorized in subsection (2)(q) of this section shall be made only after a  
28 written agreement has been entered into between the Department of Revenue and the person de-  
29 scribed in subsection (2)(q) of this section to whom disclosure or access to the tax information is  
30 given, providing that:

31 (A) Any information described in ORS 314.835 that is received by the person pursuant to sub-  
32 section (2)(q) of this section is confidential information that may not be disclosed, except to the ex-  
33 tent necessary to investigate or prosecute the criminal activities described in subsection (2)(q) of  
34 this section;

35 (B) The information shall be protected as confidential under applicable federal and state laws;  
36 and

37 (C) The United States Postal Inspection Service or the federal law enforcement agency shall  
38 give notice to the Department of Revenue of any request received under the federal Freedom of In-  
39 formation Act, 5 U.S.C. 552, or other federal law relating to the disclosure of information.

40 (4) The Department of Revenue may recover the costs of furnishing the information described  
41 in subsection (2)(k), (L) and (n) to (p) of this section from the respective agencies.

42 **SECTION 4.** ORS 673.415 is amended to read:

43 673.415. (1) The Department of Revenue may furnish to the Oregon Board of Accountancy a copy  
44 of the signature block of an income tax return prepared by any person for another. The signature  
45 block may be furnished in instances in which the department or the board has reasonable grounds

1 to believe the person preparing the return prepared it in violation of any provision of ORS 673.010  
 2 to 673.457. The signature block shall include the name, address and signature of the person who  
 3 prepared the income tax return and the date the return was prepared. The department may include  
 4 with the signature block the name and address of the taxpayer, the number of the tax form prepared  
 5 [and], the tax year of the income tax return prepared **and the information described in ORS**  
 6 **314.835**. The board, and its members, officers and employees, shall use the names and addresses  
 7 furnished under this section solely in the enforcement of ORS 673.010 to 673.457 and shall not oth-  
 8 erwise divulge or make known such information. A violation of this prohibition against disclosure  
 9 is punishable as provided in ORS 314.991 (2).

10 (2) The Department of Revenue may furnish to the board a copy of the signature block of a tax  
 11 return or report permitted or required to be filed with the department and prepared by any person  
 12 for another. The signature block may be furnished in instances where the department or the board  
 13 has reasonable grounds to believe the person preparing the return or report prepared it in violation  
 14 of any provision of ORS 673.010 to 673.457, or any rule adopted thereunder. The signature block  
 15 shall include the name, address and signature of the person who prepared the tax return or report  
 16 and the date the return or report was prepared. The department may include with the signature  
 17 block the name and address of the taxpayer, the number of the tax form or report prepared [and],  
 18 the tax year of the return or report prepared **and the information described in ORS 314.835**. The  
 19 board, its members, officers and employees, shall use the names and addresses furnished under this  
 20 section solely in the enforcement of ORS 673.010 to 673.457 and shall not divulge or make known  
 21 such information. Any person who violates this prohibition against disclosure, upon conviction, is  
 22 punishable as provided in ORS 314.991 (2).

23 **SECTION 5.** ORS 673.710 is amended to read:

24 673.710. (1) If a personal income tax return is prepared by someone other than the taxpayer, the  
 25 Department of Revenue may furnish to the State Board of Tax Practitioners a copy of that portion  
 26 of the return that shows:

- 27 (a) The name, business name and address of the preparer;
- 28 (b) The date of preparation; and
- 29 (c) The signature of the preparer.

30 (2) In instances where the department or the board has reasonable grounds to believe the person  
 31 preparing the return prepared it in violation of ORS 673.605 to 673.740, the department may furnish  
 32 the following additional information:

- 33 (a) The name and address of the taxpayer;
- 34 (b) The identifying number used on any form, report or schedule filed as part of the return;
- 35 [and]
- 36 (c) The tax year reported on the return, or any portion of the return[.]; **and**
- 37 **(d) The information described in ORS 314.835.**

38 (3) The board, its members, officers and employees, shall use the names and addresses furnished  
 39 under this section solely in the enforcement of ORS 673.605 to 673.740 and shall not otherwise  
 40 divulge or make known such information. Any person who violates this prohibition against disclo-  
 41 sure, upon conviction, is punishable as provided in ORS 314.991 (2).

42 **SECTION 6.** ORS 305.437 is amended to read:

43 305.437. (1) Whenever it appears to the Oregon Tax Court that proceedings before it have been  
 44 instituted or maintained by a taxpayer primarily for delay or that the taxpayer's position in such  
 45 proceeding is frivolous or groundless, [damages] **a penalty** in an amount not to exceed \$5,000 shall

1 be awarded to the Department of Revenue by the Oregon Tax Court in its judgment. [*Damages*] **The**  
 2 **penalty** so awarded shall be paid within 10 days after the judgment becomes final. If the [*damages*]  
 3 *remain*] **penalty remains** unpaid, the department may collect the amount awarded in the same  
 4 manner as income taxes are collected under ORS 314.430.

5 (2) As used in this section[,]:

6 (a) A taxpayer's position is "frivolous" if there was no objectively reasonable basis for asserting  
 7 the position.

8 (b) "Position" means any claim, defense or argument asserted by a taxpayer without re-  
 9 gard to any other claim, defense or argument asserted by the taxpayer.

10 **SECTION 7.** Sections 8 and 9 of this 2009 Act are added to and made a part of ORS  
 11 chapter 314.

12 **SECTION 8.** (1) The Department of Revenue and financial institutions doing business in  
 13 this state shall enter into agreements to develop and operate a data match system using  
 14 automated data exchanges to the maximum extent feasible.

15 (2) Pursuant to the agreements, financial institutions shall provide, for each calendar  
 16 quarter, the name, address, Social Security number or other taxpayer identification number  
 17 and other identifying information for each taxpayer who:

18 (a) Maintains an account at the institution; and

19 (b) Has neglected or refused to file any return or to pay any tax and has not filed in good  
 20 faith a petition before the department contesting the tax.

21 (3) The department shall pay a reasonable fee to a financial institution for conducting the  
 22 data match provided for in this section. The fee may not exceed the actual costs incurred  
 23 by the financial institution.

24 (4) A financial institution, including an institution-affiliated party as defined in section  
 25 3(u) of the Federal Deposit Insurance Act (12 U.S.C. 1813(u)), is not liable under any state law  
 26 to any person:

27 (a) For any disclosure of information to the department under this section;

28 (b) For encumbering or surrendering any assets held by the financial institution in re-  
 29 sponse to a notice of lien or levy issued by the department; or

30 (c) For any other action taken in good faith to comply with the requirements of this  
 31 section.

32 (5) As used in this section, "account" and "financial institution" have the meaning given  
 33 those terms in ORS 25.640.

34 **SECTION 9.** (1) As used in this section, "consumer reporting agency" means any person  
 35 that, for monetary fees or dues or on a cooperative nonprofit basis, regularly engages in  
 36 whole or in part in the practice of assembling or evaluating consumer credit information or  
 37 other information on consumers for the purpose of furnishing consumer reports to third  
 38 parties, and that uses any means or facility of interstate commerce for the purpose of pre-  
 39 paring or furnishing consumer reports.

40 (2)(a) Notwithstanding ORS 314.840, and subject to rules established by the Department  
 41 of Justice, if a taxpayer has neglected or refused to file any return or to pay any tax and  
 42 has not filed in good faith a petition before the department contesting the tax, the depart-  
 43 ment shall:

44 (A) Report periodically to consumer reporting agencies the name of any taxpayer who is  
 45 delinquent in the payment of taxes and the amount owed by the taxpayer; and



1 (B) Otherwise make available to a consumer reporting agency upon its request informa-  
2 tion regarding the amount of delinquent taxes owed by a taxpayer.

3 (b) The department shall provide advance notice to the taxpayer concerning the proposed  
4 reporting of information to the consumer reporting agencies. The notice must inform the  
5 taxpayer:

6 (A) Of the amount of the tax liability that the department will report to the consumer  
7 reporting agencies;

8 (B) That the department will continue to report the amount of tax liability owed without  
9 sending additional notice to the parties;

10 (C) Of the taxpayer's right to request an administrative review within 30 days after the  
11 date of the notice; and

12 (D) Of the issues that may be considered on review.

13 (3) The department shall report information under subsection (2) of this section only to  
14 a person that has furnished evidence satisfactory to the department that the person is a  
15 consumer reporting agency.

16 (4) When the department has made a report to a consumer reporting agency under sub-  
17 section (2) of this section, the department shall promptly notify the consumer reporting  
18 agency when the department's records show that the taxpayer no longer owes delinquent  
19 taxes.

20 SECTION 10. This 2009 Act takes effect on the 91st day after the date on which the  
21 regular session of the Seventy-fifth Legislative Assembly adjourns sine die.

22