

SENATE AMENDMENTS TO A-ENGROSSED SENATE BILL 880

By JOINT COMMITTEE ON WAYS AND MEANS

June 23

1 On page 1 of the printed A-engrossed bill, line 2, after “compliance;” insert “appropriating
2 money; limiting expenditures;”.

3 On page 3, delete lines 18 through 31 and insert:

4 **“SECTION 4. (1) An amount equal to 25 percent of the total amount of unpaid tax that**
5 **is otherwise due is added to the amount of outstanding tax liability for any tax year or re-**
6 **porting period for which amnesty could be sought under section 2 of this 2009 Act and for**
7 **which the taxpayer failed to apply for amnesty and:**

8 **“(a) Failed to file a return or report; or**

9 **“(b) Filed an original or amended return that failed to report or underreported tax li-**
10 **ability.**

11 **“(2) If, following the closure of the amnesty period specified in section 1 (2) of this 2009**
12 **Act, the Department of Revenue issues a notice of deficiency with respect to an unreported**
13 **or underreported tax liability for a tax year for which an amnesty application was filed under**
14 **section 2 of this 2009 Act, an amount equal to 25 percent of the total amount of unpaid tax**
15 **that is otherwise due is added to the amount of outstanding tax liability.**

16 **“(3) The penalties imposed under subsections (1) and (2) of this section do not apply to**
17 **any additional tax liability that results from an adjustment made to a return by the Internal**
18 **Revenue Service, unless the service has finally imposed a penalty under sections 6662, 6662A,**
19 **6663 or 7201 of the Internal Revenue Code.**

20 **“(4) The penalties imposed under this section are in addition to and not in lieu of any**
21 **other penalty.**

22 **“SECTION 5. (1) Sections 1 to 4 and 7 of this 2009 Act are repealed January 2, 2014.**

23 **“(2) The Tax Amnesty Fund established under section 7 of this 2009 Act is abolished**
24 **January 2, 2014.**

25 **“(3) The unexpended moneys remaining in the Tax Amnesty Fund on January 2, 2014,**
26 **shall be transferred to the General Fund.”.**

27 In line 36, after the period insert “Moneys in the fund are continuously appropriated to the
28 Department of Revenue.”.

29 In line 37, after “(2)” insert “(a) Except as provided in paragraph (b) of this subsection.”.

30 In line 39, delete “under contracts established for purposes of” and insert “by the department
31 to administer”.

32 After line 40, insert:

33 **“(b) Moneys received by the department under sections 1 to 4 of this 2009 Act with respect to**
34 **taxes imposed under ORS 267.385 on net earnings from self-employment and any penalties imposed**
35 **on those taxes shall be paid to the transit district that imposed the tax, as provided in ORS 305.620.**

1 Costs incurred by the department to administer sections 1 to 4 of this 2009 Act on behalf of transit
2 districts may be recovered by the department as provided in ORS 305.620.”.

3 After line 43, insert:

4 “(4) The unexpended moneys remaining in the Tax Amnesty Fund on June 30, 2011, shall be
5 transferred to the General Fund.

6 **“SECTION 8. Notwithstanding any other law limiting expenditures, the amount of \$1 is**
7 **established for the biennium beginning July 1, 2009, as the maximum limit for payment of**
8 **expenses from the Tax Amnesty Fund.”.**

9 In line 44, delete “8” and insert “9”.

10 _____