

FISCAL IMPACT OF PROPOSED LEGISLATION**Measure: HB 2636**Seventy-Sixth Oregon Legislative Assembly – 2011 Regular Session
Legislative Fiscal Office

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Measure Description:

Establishes office of Taxpayer Ombudsman in Department of Revenue.

Government Unit(s) Affected:

Department of Revenue(DOR)

Expenditure Impact:

See Analysis

Local Government Mandate:

This bill does not affect local governments' service levels or shared revenues sufficient to trigger Section 15, Article XI of the Oregon Constitution.

Analysis:

The proposed legislation requires the establishment of the Taxpayer Ombudsman position. The Governor's Office estimates that the biennial personal service costs, including benefits for this position would be \$205,561 based on a similar position type and entry pay step. The Department of Revenue estimates that service and supplies costs for the single position would be \$11,210 in the 2011-13 biennium and \$14,946 in the 2013-15 biennium. These estimates are limited to establishing a person in the position and furnishing them with a basic office.

Section 3 of the bill enumerates the functions, powers and duties of the ombudsman. The accomplishment and execution of these items are subjective and conditioned on many factors including the number of and complexity of complaints, cooperation by the Department of Revenue and other public agencies, and the availability of resources. The projected expense to undertake these items is indeterminate.

