

**FISCAL IMPACT OF PROPOSED LEGISLATION**

**Measure: HB 2636 - A**

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 office of the Taxpayer Ombudsman within the Oregon Department of Revenue (DOR). The measure allows for the director of the DOR to staff the office with an undefined number of employees who may include current employees of the DOR and residents of this state with knowledge of taxation.

The bill enumerates the functions, powers and duties of the ombudsman office. 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.

The measure also includes a blank General Fund appropriation to the DOR for the office and creates a sunset date of January 1, 2016 for the sections of the statute that create and define the duties of the office.

The DOR has stated that the measure may have a minimal impact due to the permissive language contained in the bill. To achieve this minimal impact, the DOR would not hire or add additional staff, but instead assign the Ombudsman duties to the deputy director and the agency's legislative coordinator. All routine complaints would be handled by existing program staff for resolution using current department procedures and practices; Ombudsman intervention would only be in limited cases. Any optional duties of the Ombudsman office would be completed only if current duties and workload would not be adversely impacted.