

# House Bill 2071

Ordered printed by the Speaker pursuant to House Rule 12.00A (5). Pre-session filed (at the request of Governor John A. Kitzhaber for Department of 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 require filing of income and excise tax returns by electronic means. Applies to tax returns filed for tax years beginning on or after January 1, 2011. Takes effect on 91st day following adjournment sine die.

## A BILL FOR AN ACT

1  
2 Relating to mandatory electronic filing of tax returns; and prescribing an effective date.

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

4 **SECTION 1. Section 2 of this 2011 Act is added to and made a part of ORS chapter 314.**

5 **SECTION 2. (1) As used in this section:**

6 (a) **"Electronic means" includes computer-generated electronic or magnetic media,**  
7 **Internet-based applications or similar computer-based methods or applications.**

8 (b) **"Paid tax preparer" means a person who prepares a tax return for another or advises**  
9 **or assists in the preparation of a tax return for another, or who employs or authorizes an-**  
10 **other to do the same, for valuable consideration.**

11 (c) **"Tax return" means a return filed under ORS chapter 314, 316, 317 or 318.**

12 (2) **The Department of Revenue may by rule require a paid tax preparer to file tax re-**  
13 **turns by electronic means if the paid tax preparer is required to file federal tax returns by**  
14 **electronic means.**

15 (3) **The department may by rule require a corporation to file tax returns by electronic**  
16 **means if the corporation is required to file federal tax returns by electronic means.**

17 (4) **The department may by rule establish exceptions to the electronic filing requirements**  
18 **of this section.**

19 **SECTION 3. Section 2 of this 2011 Act applies to tax returns filed for tax years beginning**  
20 **on or after January 1, 2011.**

21 **SECTION 4. This 2011 Act takes effect on the 91st day after the date on which the 2011**  
22 **session of the Seventy-sixth Legislative Assembly adjourns sine die.**

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**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.