

House Bill 2549

Ordered printed by the Speaker pursuant to House Rule 12.00A (5). Pre-session filed (at the request of House Interim Committee on 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**.

Directs Department of Revenue to retain amounts department collects from delinquent or liquidated accounts and use amounts to pay department expenses of collecting delinquent or liquidated accounts.

Requires transfer to General Fund of moneys in excess of \$_____ in account on June 30 of each year.

A BILL FOR AN ACT

1
2 Relating to the Department of Revenue; and appropriating money.

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 305.**

5 **SECTION 2. (1) The Department of Revenue Tax Debt Collection Revolving Account is**
6 **created separate and distinct from the General Fund. Notwithstanding any other law, all**
7 **moneys received by the Department of Revenue as a result of activities the department takes**
8 **to collect liquidated and delinquent accounts shall be deposited in the account. Moneys in the**
9 **account are continuously appropriated to the department to pay the expenses incurred by**
10 **the department in collecting liquidated and delinquent accounts.**

11 **(2) As of June 30 of each year, all moneys in excess of \$_____ in the account shall be**
12 **transferred to the General Fund.**

13

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.