

House Bill 2576

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**.

Authorizes Department of Revenue to establish collection fee to be imposed on taxpayers that participate in installment payment plans for personal income or corporate excise or income taxes. Provides for refund of one-half of fee to taxpayers that complete all payments on or before due dates for payments under plan.

Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

Relating to tax compliance; and prescribing an effective date.

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

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

SECTION 2. (1) The Department of Revenue may by rule establish and charge a reasonable collection fee, not to exceed \$_____, to be imposed on taxpayers that participate in an installment payment plan for taxes due under this chapter or ORS chapter 316, 317 or 318.

(2) The fee shall be added to the taxpayer's total tax liability and shall be in addition to any penalty provided under ORS 314.400 or other law.

(3) If a taxpayer participating in an installment payment plan for taxes due under this chapter or ORS chapter 316, 317 or 318 completes all payments under the plan on or before the dates on which payments are due, one-half of the amount of the collection fee imposed on the taxpayer shall be refunded to the taxpayer.

SECTION 3. This 2011 Act takes effect on the 91st day after the date on which the 2011 session of the Seventy-sixth Legislative Assembly adjourns sine die.

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.