

A-Engrossed
House Bill 2636

Ordered by the House April 20
Including House Amendments dated April 20

Sponsored by Representative ROBLAN (Presession filed.)

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.

Establishes office of Taxpayer Ombudsman in Department of Revenue. Establishes functions, powers and duties of office. [*Requires Taxpayer Ombudsman to make quarterly reports to Director of Department of Revenue.*]

Appropriates moneys from General Fund to Department of Revenue for purposes of office. Becomes operative January 1, 2012.

Sunsets January 1, 2016.

Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

1
2 Relating to a Taxpayer Ombudsman; creating new provisions; amending ORS 314.840; appropriating
3 money; and prescribing an effective date.

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

5 **SECTION 1. Sections 2 and 3 of this 2011 Act are added to and made a part of ORS**
6 **chapter 305.**

7 **SECTION 2. (1) The office of the Taxpayer Ombudsman is established in the Department**
8 **of Revenue. The office shall be responsible for directly assisting taxpayers and their repre-**
9 **sentatives to ensure their understanding and utilization of the policies, processes and pro-**
10 **cedures available to them in the resolution of problems related to taxes collected by the**
11 **department. The Director of the Department of Revenue shall select the employees of the**
12 **office, who may include employees of the department and residents of this state with**
13 **knowledge of taxation.**

14 **(2) The office shall assist taxpayers in:**

15 **(a) Obtaining easily understandable tax information and information on audits, cor-**
16 **rections and appeals procedures of the department;**

17 **(b) Answering questions regarding preparing and filing returns with the department; and**

18 **(c) Locating documents or payments filed with or submitted to the department by tax-**
19 **payers.**

20 **(3) The office may also:**

21 **(a) Receive and evaluate complaints of improper, abusive or inefficient service by em-**
22 **ployees of the department and recommend to the director appropriate action to correct such**
23 **service;**

24 **(b) Identify policies and practices of the department that might be barriers to the equi-**
25 **table treatment of taxpayers and recommend alternatives to the director;**

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.

1 (c) Provide expeditious service to taxpayers whose problems are not resolved through
2 ordinary channels;

3 (d) Negotiate with department personnel to resolve the most complex and sensitive tax-
4 payer problems;

5 (e) Take action to stop or prohibit the department from taking an action against a tax-
6 payer, if, in the determination of the office, the manner in which a law administered by the
7 department is being carried out is creating or will create an unjust and inequitable result for
8 the taxpayer;

9 (f) Participate and represent taxpayers' interests and concerns in planning meetings,
10 reviewing instructions and formulating department policies and procedures;

11 (g) Compile data each year on the number and type of taxpayer complaints and evaluate
12 the actions taken to resolve complaints;

13 (h) Survey taxpayers each year to obtain their evaluation of the quality of service pro-
14 vided by the department;

15 (i) Monitor the number and type of seizures of property under ORS 314.419;

16 (j) Notify and recommend appropriate action to the director if the office determines that
17 a seizure has occurred or will occur that has subjected or will subject the taxpayer to a
18 seizure of property without affording a reasonable opportunity for discussion of alternative
19 methods of payment of the obligation; and

20 (k) Perform other functions that relate to taxpayer assistance as prescribed by the di-
21 rector.

22 (4) Actions taken by the office may be reviewed only by the director upon request of the
23 department or a taxpayer. The director may modify action taken by the office.

24 **SECTION 3.** The Taxpayer Ombudsman shall establish procedures to maintain the
25 confidentiality of the records and files of taxpayers. The procedures must meet the following
26 requirements:

27 (1) The Taxpayer Ombudsman may not disclose the identity of any taxpayer unless the
28 taxpayer or the legal representative of the taxpayer consents in writing to the disclosure and
29 specifies to whom the disclosure may be made.

30 (2) The identity of any taxpayer on whose behalf a complaint is made, or any individual
31 providing information on behalf of the taxpayer, shall be confidential. If the complaint be-
32 comes the subject of judicial proceedings, the investigative information held by the Taxpayer
33 Ombudsman shall be disclosed for the purpose of the proceedings if requested by the court.

34 **SECTION 4.** In addition to and not in lieu of any other appropriation, there is appropri-
35 ated to the Department of Revenue, for the biennium beginning July 1, 2011, out of the
36 General Fund, the amount of \$_____, which may be expended for the office of the Taxpayer
37 Ombudsman.

38 **SECTION 5.** ORS 314.840 is amended to read:

39 314.840. (1) The Department of Revenue may:

40 (a) Furnish any taxpayer, representative authorized to represent the taxpayer under ORS 305.230
41 or person designated by the taxpayer under ORS 305.193, upon request of the taxpayer, represen-
42 tative or designee, with a copy of the taxpayer's income tax return filed with the department for
43 any year, or with a copy of any report filed by the taxpayer in connection with the return, or with
44 any other information the department considers necessary.

45 (b) Publish lists of taxpayers who are entitled to unclaimed tax refunds.

1 (c) Publish statistics so classified as to prevent the identification of income or any particulars
2 contained in any report or return.

3 (d) Disclose a taxpayer's name, address, telephone number, refund amount, amount due, Social
4 Security number, employer identification number or other taxpayer identification number to the ex-
5 tent necessary in connection with collection activities or the processing and mailing of correspond-
6 ence or of forms for any report, return or claim required in the administration of ORS 310.630 to
7 310.706, any local tax under ORS 305.620, or any law imposing a tax upon or measured by net in-
8 come.

9 (2) The department also may disclose and give access to information described in ORS 314.835
10 to:

11 (a) The Governor of the State of Oregon or the authorized representative of the Governor:

12 (A) With respect to an individual who is designated as being under consideration for appoint-
13 ment or reappointment to an office or for employment in the office of the Governor. The information
14 disclosed shall be confined to whether the individual:

15 (i) Has filed returns with respect to the taxes imposed by ORS chapter 316 for those of not more
16 than the three immediately preceding years for which the individual was required to file an Oregon
17 individual income tax return.

18 (ii) Has failed to pay any tax within 30 days from the date of mailing of a deficiency notice or
19 otherwise respond to a deficiency notice within 30 days of its mailing.

20 (iii) Has been assessed any penalty under the Oregon personal income tax laws and the nature
21 of the penalty.

22 (iv) Has been or is under investigation for possible criminal offenses under the Oregon personal
23 income tax laws. Information disclosed pursuant to this paragraph shall be used only for the purpose
24 of making the appointment, reappointment or decision to employ or not to employ the individual in
25 the office of the Governor.

26 (B) For use by an officer or employee of the Oregon Department of Administrative Services duly
27 authorized or employed to prepare revenue estimates, or a person contracting with the Oregon De-
28 partment of Administrative Services to prepare revenue estimates, in the preparation of revenue
29 estimates required for the Governor's budget under ORS 291.201 to 291.226, or required for sub-
30 mission to the Emergency Board, or if the Legislative Assembly is in session, to the Joint Committee
31 on Ways and Means, and to the Legislative Revenue Officer under ORS 291.342, 291.348 and 291.445.
32 The Department of Revenue shall disclose and give access to the information described in ORS
33 314.835 for the purposes of this subparagraph only if:

34 (i) The request for information is made in writing, specifies the purposes for which the request
35 is made and is signed by an authorized representative of the Oregon Department of Administrative
36 Services. The form for request for information shall be prescribed by the Oregon Department of
37 Administrative Services and approved by the Director of the Department of Revenue.

38 (ii) The officer, employee or person receiving the information does not remove from the premises
39 of the Department of Revenue any materials that would reveal the identity of a personal or corpo-
40 rate taxpayer.

41 (b) The Commissioner of Internal Revenue or authorized representative, for tax administration
42 and compliance purposes only.

43 (c) For tax administration and compliance purposes, the proper officer or authorized represen-
44 tative of any of the following entities that has or is governed by a provision of law that meets the
45 requirements of any applicable provision of the Internal Revenue Code as to confidentiality:

1 (A) A state;

2 (B) A city, county or other political subdivision of a state;

3 (C) The District of Columbia; or

4 (D) An association established exclusively to provide services to federal, state or local taxing
5 authorities.

6 (d) The Multistate Tax Commission or its authorized representatives, for tax administration and
7 compliance purposes only. The Multistate Tax Commission may make the information available to
8 the Commissioner of Internal Revenue or the proper officer or authorized representative of any
9 governmental entity described in and meeting the qualifications of paragraph (c) of this subsection.

10 (e) The Attorney General, assistants and employees in the Department of Justice, or other legal
11 representative of the State of Oregon, to the extent the department deems disclosure or access
12 necessary for the performance of the duties of advising or representing the department pursuant to
13 ORS 180.010 to 180.240 and the tax laws of this state.

14 (f) Employees of the State of Oregon, other than of the Department of Revenue or Department
15 of Justice, to the extent the department deems disclosure or access necessary for such employees
16 to perform their duties under contracts or agreements between the department and any other de-
17 partment, agency or subdivision of the State of Oregon, in the department's administration of the
18 tax laws.

19 (g) Other persons, partnerships, corporations and other legal entities, and their employees, to
20 the extent the department deems disclosure or access necessary for the performance of such others'
21 duties under contracts or agreements between the department and such legal entities, in the
22 department's administration of the tax laws.

23 (h) The Legislative Revenue Officer or authorized representatives upon compliance with ORS
24 173.850. Such officer or representative shall not remove from the premises of the department any
25 materials that would reveal the identity of any taxpayer or any other person.

26 (i) The Department of Consumer and Business Services, to the extent the department requires
27 such information to determine whether it is appropriate to adjust those workers' compensation
28 benefits the amount of which is based pursuant to ORS chapter 656 on the amount of wages or
29 earned income received by an individual.

30 (j) Any agency of the State of Oregon, or any person, or any officer or employee of such agency
31 or person to whom disclosure or access is given by state law and not otherwise referred to in this
32 section, including but not limited to the Secretary of State as Auditor of Public Accounts under
33 section 2, Article VI of the Oregon Constitution; the Department of Human Services pursuant to
34 ORS 314.860 and 412.094; the Division of Child Support of the Department of Justice and district
35 attorney regarding cases for which they are providing support enforcement services under ORS
36 25.080; the State Board of Tax Practitioners, pursuant to ORS 673.710; and the Oregon Board of
37 Accountancy, pursuant to ORS 673.415.

38 (k) The Director of the Department of Consumer and Business Services to determine that a
39 person complies with ORS chapter 656 and the Director of the Employment Department to determine
40 that a person complies with ORS chapter 657, the following employer information:

41 (A) Identification numbers.

42 (B) Names and addresses.

43 (C) Inception date as employer.

44 (D) Nature of business.

45 (E) Entity changes.

1 (F) Date of last payroll.

2 (L) The Director of Human Services to determine that a person has the ability to pay for care
3 that includes services provided by the Eastern Oregon Training Center or the Department of Human
4 Services to collect any unpaid cost of care as provided by ORS chapter 179.

5 (m) The Director of the Oregon Health Authority to determine that a person has the ability to
6 pay for care that includes services provided by the Blue Mountain Recovery Center or the Oregon
7 State Hospital or the Oregon Health Authority to collect any unpaid cost of care as provided by
8 ORS chapter 179.

9 (n) Employees of the Employment Department to the extent the Department of Revenue deems
10 disclosure or access to information on a combined tax report filed under ORS 316.168 is necessary
11 to performance of their duties in administering the tax imposed by ORS chapter 657.

12 (o) The State Fire Marshal to assist the State Fire Marshal in carrying out duties, functions and
13 powers under ORS 453.307 to 453.414, the employer or agent name, address, telephone number and
14 standard industrial classification, if available.

15 (p) Employees of the Department of State Lands for the purposes of identifying, locating and
16 publishing lists of taxpayers entitled to unclaimed refunds as required by the provisions of chapter
17 694, Oregon Laws 1993. The information shall be limited to the taxpayer's name, address and the
18 refund amount.

19 (q) In addition to the disclosure allowed under ORS 305.225, state or local law enforcement
20 agencies to assist in the investigation or prosecution of the following criminal activities:

21 (A) Mail theft of a check, in which case the information that may be disclosed shall be limited
22 to the stolen document, the name, address and taxpayer identification number of the payee, the
23 amount of the check and the date printed on the check.

24 (B) The counterfeiting, forging or altering of a check submitted by a taxpayer to the Department
25 of Revenue or issued by the Department of Revenue to a taxpayer, in which case the information
26 that may be disclosed shall be limited to the counterfeit, forged or altered document, the name, ad-
27 dress and taxpayer identification number of the payee, the amount of the check, the date printed
28 on the check and the altered name and address.

29 (r) The United States Postal Inspection Service or a federal law enforcement agency, including
30 but not limited to the United States Department of Justice, to assist in the investigation of the fol-
31 lowing criminal activities:

32 (A) Mail theft of a check, in which case the information that may be disclosed shall be limited
33 to the stolen document, the name, address and taxpayer identification number of the payee, the
34 amount of the check and the date printed on the check.

35 (B) The counterfeiting, forging or altering of a check submitted by a taxpayer to the Department
36 of Revenue or issued by the Department of Revenue to a taxpayer, in which case the information
37 that may be disclosed shall be limited to the counterfeit, forged or altered document, the name, ad-
38 dress and taxpayer identification number of the payee, the amount of the check, the date printed
39 on the check and the altered name and address.

40 (s) The United States Financial Management Service, for purposes of facilitating the reciprocal
41 offsets described in ORS 305.612.

42 (t) A municipal corporation of this state for purposes of assisting the municipal corporation in
43 the administration of a tax of the municipal corporation that is imposed on or measured by income,
44 wages or net earnings from self-employment. Any disclosure under this paragraph may be made only
45 pursuant to a written agreement between the Department of Revenue and the municipal corporation

1 that ensures the confidentiality of the information disclosed.

2 (u) A consumer reporting agency, to the extent necessary to carry out the purposes of ORS
3 314.843.

4 **(v) The office of the Taxpayer Ombudsman, only at the request of the taxpayer and only**
5 **to the extent necessary to carry out the purposes of sections 2 and 3 of this 2011 Act.**

6 (3)(a) Each officer or employee of the department and each person described or referred to in
7 subsection (2)(a), (e) to (k) or (n) to (q) of this section to whom disclosure or access to the tax in-
8 formation is given under subsection (2) of this section or any other provision of state law, prior to
9 beginning employment or the performance of duties involving such disclosure or access, shall be
10 advised in writing of the provisions of ORS 314.835 and 314.991, relating to penalties for the vio-
11 lation of ORS 314.835, and shall as a condition of employment or performance of duties execute a
12 certificate for the department, in a form prescribed by the department, stating in substance that the
13 person has read these provisions of law, that the person has had them explained and that the person
14 is aware of the penalties for the violation of ORS 314.835.

15 (b) The disclosure authorized in subsection (2)(r) of this section shall be made only after a
16 written agreement has been entered into between the Department of Revenue and the person de-
17 scribed in subsection (2)(r) of this section to whom disclosure or access to the tax information is
18 given, providing that:

19 (A) Any information described in ORS 314.835 that is received by the person pursuant to sub-
20 section (2)(r) of this section is confidential information that may not be disclosed, except to the ex-
21 tent necessary to investigate or prosecute the criminal activities described in subsection (2)(r) of
22 this section;

23 (B) The information shall be protected as confidential under applicable federal and state laws;
24 and

25 (C) The United States Postal Inspection Service or the federal law enforcement agency shall
26 give notice to the Department of Revenue of any request received under the federal Freedom of In-
27 formation Act, 5 U.S.C. 552, or other federal law relating to the disclosure of information.

28 (4) The Department of Revenue may recover the costs of furnishing the information described
29 in subsection (2)(k) to (m) and (o) to (q) of this section from the respective agencies.

30 **SECTION 6.** ORS 314.840, as amended by section 5 of this 2011 Act, is amended to read:

31 314.840. (1) The Department of Revenue may:

32 (a) Furnish any taxpayer, representative authorized to represent the taxpayer under ORS 305.230
33 or person designated by the taxpayer under ORS 305.193, upon request of the taxpayer, represen-
34 tative or designee, with a copy of the taxpayer's income tax return filed with the department for
35 any year, or with a copy of any report filed by the taxpayer in connection with the return, or with
36 any other information the department considers necessary.

37 (b) Publish lists of taxpayers who are entitled to unclaimed tax refunds.

38 (c) Publish statistics so classified as to prevent the identification of income or any particulars
39 contained in any report or return.

40 (d) Disclose a taxpayer's name, address, telephone number, refund amount, amount due, Social
41 Security number, employer identification number or other taxpayer identification number to the ex-
42 tent necessary in connection with collection activities or the processing and mailing of correspond-
43 ence or of forms for any report, return or claim required in the administration of ORS 310.630 to
44 310.706, any local tax under ORS 305.620, or any law imposing a tax upon or measured by net in-
45 come.

1 (2) The department also may disclose and give access to information described in ORS 314.835
2 to:

3 (a) The Governor of the State of Oregon or the authorized representative of the Governor:

4 (A) With respect to an individual who is designated as being under consideration for appoint-
5 ment or reappointment to an office or for employment in the office of the Governor. The information
6 disclosed shall be confined to whether the individual:

7 (i) Has filed returns with respect to the taxes imposed by ORS chapter 316 for those of not more
8 than the three immediately preceding years for which the individual was required to file an Oregon
9 individual income tax return.

10 (ii) Has failed to pay any tax within 30 days from the date of mailing of a deficiency notice or
11 otherwise respond to a deficiency notice within 30 days of its mailing.

12 (iii) Has been assessed any penalty under the Oregon personal income tax laws and the nature
13 of the penalty.

14 (iv) Has been or is under investigation for possible criminal offenses under the Oregon personal
15 income tax laws. Information disclosed pursuant to this paragraph shall be used only for the purpose
16 of making the appointment, reappointment or decision to employ or not to employ the individual in
17 the office of the Governor.

18 (B) For use by an officer or employee of the Oregon Department of Administrative Services duly
19 authorized or employed to prepare revenue estimates, or a person contracting with the Oregon De-
20 partment of Administrative Services to prepare revenue estimates, in the preparation of revenue
21 estimates required for the Governor's budget under ORS 291.201 to 291.226, or required for sub-
22 mission to the Emergency Board, or if the Legislative Assembly is in session, to the Joint Committee
23 on Ways and Means, and to the Legislative Revenue Officer under ORS 291.342, 291.348 and 291.445.
24 The Department of Revenue shall disclose and give access to the information described in ORS
25 314.835 for the purposes of this subparagraph only if:

26 (i) The request for information is made in writing, specifies the purposes for which the request
27 is made and is signed by an authorized representative of the Oregon Department of Administrative
28 Services. The form for request for information shall be prescribed by the Oregon Department of
29 Administrative Services and approved by the Director of the Department of Revenue.

30 (ii) The officer, employee or person receiving the information does not remove from the premises
31 of the Department of Revenue any materials that would reveal the identity of a personal or corpo-
32 rate taxpayer.

33 (b) The Commissioner of Internal Revenue or authorized representative, for tax administration
34 and compliance purposes only.

35 (c) For tax administration and compliance purposes, the proper officer or authorized represen-
36 tative of any of the following entities that has or is governed by a provision of law that meets the
37 requirements of any applicable provision of the Internal Revenue Code as to confidentiality:

38 (A) A state;

39 (B) A city, county or other political subdivision of a state;

40 (C) The District of Columbia; or

41 (D) An association established exclusively to provide services to federal, state or local taxing
42 authorities.

43 (d) The Multistate Tax Commission or its authorized representatives, for tax administration and
44 compliance purposes only. The Multistate Tax Commission may make the information available to
45 the Commissioner of Internal Revenue or the proper officer or authorized representative of any

1 governmental entity described in and meeting the qualifications of paragraph (c) of this subsection.

2 (e) The Attorney General, assistants and employees in the Department of Justice, or other legal
3 representative of the State of Oregon, to the extent the department deems disclosure or access
4 necessary for the performance of the duties of advising or representing the department pursuant to
5 ORS 180.010 to 180.240 and the tax laws of this state.

6 (f) Employees of the State of Oregon, other than of the Department of Revenue or Department
7 of Justice, to the extent the department deems disclosure or access necessary for such employees
8 to perform their duties under contracts or agreements between the department and any other de-
9 partment, agency or subdivision of the State of Oregon, in the department's administration of the
10 tax laws.

11 (g) Other persons, partnerships, corporations and other legal entities, and their employees, to
12 the extent the department deems disclosure or access necessary for the performance of such others'
13 duties under contracts or agreements between the department and such legal entities, in the
14 department's administration of the tax laws.

15 (h) The Legislative Revenue Officer or authorized representatives upon compliance with ORS
16 173.850. Such officer or representative shall not remove from the premises of the department any
17 materials that would reveal the identity of any taxpayer or any other person.

18 (i) The Department of Consumer and Business Services, to the extent the department requires
19 such information to determine whether it is appropriate to adjust those workers' compensation
20 benefits the amount of which is based pursuant to ORS chapter 656 on the amount of wages or
21 earned income received by an individual.

22 (j) Any agency of the State of Oregon, or any person, or any officer or employee of such agency
23 or person to whom disclosure or access is given by state law and not otherwise referred to in this
24 section, including but not limited to the Secretary of State as Auditor of Public Accounts under
25 section 2, Article VI of the Oregon Constitution; the Department of Human Services pursuant to
26 ORS 314.860 and 412.094; the Division of Child Support of the Department of Justice and district
27 attorney regarding cases for which they are providing support enforcement services under ORS
28 25.080; the State Board of Tax Practitioners, pursuant to ORS 673.710; and the Oregon Board of
29 Accountancy, pursuant to ORS 673.415.

30 (k) The Director of the Department of Consumer and Business Services to determine that a
31 person complies with ORS chapter 656 and the Director of the Employment Department to determine
32 that a person complies with ORS chapter 657, the following employer information:

33 (A) Identification numbers.

34 (B) Names and addresses.

35 (C) Inception date as employer.

36 (D) Nature of business.

37 (E) Entity changes.

38 (F) Date of last payroll.

39 (L) The Director of Human Services to determine that a person has the ability to pay for care
40 that includes services provided by the Eastern Oregon Training Center or the Department of Human
41 Services to collect any unpaid cost of care as provided by ORS chapter 179.

42 (m) The Director of the Oregon Health Authority to determine that a person has the ability to
43 pay for care that includes services provided by the Blue Mountain Recovery Center or the Oregon
44 State Hospital or the Oregon Health Authority to collect any unpaid cost of care as provided by
45 ORS chapter 179.

1 (n) Employees of the Employment Department to the extent the Department of Revenue deems
2 disclosure or access to information on a combined tax report filed under ORS 316.168 is necessary
3 to performance of their duties in administering the tax imposed by ORS chapter 657.

4 (o) The State Fire Marshal to assist the State Fire Marshal in carrying out duties, functions and
5 powers under ORS 453.307 to 453.414, the employer or agent name, address, telephone number and
6 standard industrial classification, if available.

7 (p) Employees of the Department of State Lands for the purposes of identifying, locating and
8 publishing lists of taxpayers entitled to unclaimed refunds as required by the provisions of chapter
9 694, Oregon Laws 1993. The information shall be limited to the taxpayer's name, address and the
10 refund amount.

11 (q) In addition to the disclosure allowed under ORS 305.225, state or local law enforcement
12 agencies to assist in the investigation or prosecution of the following criminal activities:

13 (A) Mail theft of a check, in which case the information that may be disclosed shall be limited
14 to the stolen document, the name, address and taxpayer identification number of the payee, the
15 amount of the check and the date printed on the check.

16 (B) The counterfeiting, forging or altering of a check submitted by a taxpayer to the Department
17 of Revenue or issued by the Department of Revenue to a taxpayer, in which case the information
18 that may be disclosed shall be limited to the counterfeit, forged or altered document, the name, ad-
19 dress and taxpayer identification number of the payee, the amount of the check, the date printed
20 on the check and the altered name and address.

21 (r) The United States Postal Inspection Service or a federal law enforcement agency, including
22 but not limited to the United States Department of Justice, to assist in the investigation of the fol-
23 lowing criminal activities:

24 (A) Mail theft of a check, in which case the information that may be disclosed shall be limited
25 to the stolen document, the name, address and taxpayer identification number of the payee, the
26 amount of the check and the date printed on the check.

27 (B) The counterfeiting, forging or altering of a check submitted by a taxpayer to the Department
28 of Revenue or issued by the Department of Revenue to a taxpayer, in which case the information
29 that may be disclosed shall be limited to the counterfeit, forged or altered document, the name, ad-
30 dress and taxpayer identification number of the payee, the amount of the check, the date printed
31 on the check and the altered name and address.

32 (s) The United States Financial Management Service, for purposes of facilitating the reciprocal
33 offsets described in ORS 305.612.

34 (t) A municipal corporation of this state for purposes of assisting the municipal corporation in
35 the administration of a tax of the municipal corporation that is imposed on or measured by income,
36 wages or net earnings from self-employment. Any disclosure under this paragraph may be made only
37 pursuant to a written agreement between the Department of Revenue and the municipal corporation
38 that ensures the confidentiality of the information disclosed.

39 (u) A consumer reporting agency, to the extent necessary to carry out the purposes of ORS
40 314.843.

41 *[(v) The office of the Taxpayer Ombudsman, only at the request of the taxpayer and only to the*
42 *extent necessary to carry out the purposes of sections 2 and 3 of this 2011 Act.]*

43 (3)(a) Each officer or employee of the department and each person described or referred to in
44 subsection (2)(a), (e) to (k) or (n) to (q) of this section to whom disclosure or access to the tax in-
45 formation is given under subsection (2) of this section or any other provision of state law, prior to

1 beginning employment or the performance of duties involving such disclosure or access, shall be
2 advised in writing of the provisions of ORS 314.835 and 314.991, relating to penalties for the vio-
3 lation of ORS 314.835, and shall as a condition of employment or performance of duties execute a
4 certificate for the department, in a form prescribed by the department, stating in substance that the
5 person has read these provisions of law, that the person has had them explained and that the person
6 is aware of the penalties for the violation of ORS 314.835.

7 (b) The disclosure authorized in subsection (2)(r) of this section shall be made only after a
8 written agreement has been entered into between the Department of Revenue and the person de-
9 scribed in subsection (2)(r) of this section to whom disclosure or access to the tax information is
10 given, providing that:

11 (A) Any information described in ORS 314.835 that is received by the person pursuant to sub-
12 section (2)(r) of this section is confidential information that may not be disclosed, except to the ex-
13 tent necessary to investigate or prosecute the criminal activities described in subsection (2)(r) of
14 this section;

15 (B) The information shall be protected as confidential under applicable federal and state laws;
16 and

17 (C) The United States Postal Inspection Service or the federal law enforcement agency shall
18 give notice to the Department of Revenue of any request received under the federal Freedom of In-
19 formation Act, 5 U.S.C. 552, or other federal law relating to the disclosure of information.

20 (4) The Department of Revenue may recover the costs of furnishing the information described
21 in subsection (2)(k) to (m) and (o) to (q) of this section from the respective agencies.

22 **SECTION 7. (1) Sections 2 and 3 of this 2011 Act and the amendments to ORS 314.840 by**
23 **section 5 of this 2011 Act become operative January 1, 2012.**

24 **(2) The amendments to ORS 314.840 by section 6 of this 2011 Act become operative Jan-**
25 **uary 1, 2016.**

26 **SECTION 8. Sections 2 and 3 of this 2011 Act are repealed on January 1, 2016.**

27 **SECTION 9. This 2011 Act takes effect on the 91st day after the date on which the 2011**
28 **regular session of the Seventy-sixth Legislative Assembly adjourns sine die.**

29