Enrolled

House Bill 2825

Sponsored by Representatives BARNHART, THATCHER; Representatives HOLVEY, KENNEMER, Senators BURDICK, DEVLIN, HASS, MONNES ANDERSON, MONROE, ROSENBAUM, VERGER (Presession filed.)

CHAPTER .................................................

AN ACT

Relating to public access to economic development tax expenditure information; and prescribing an effective date.

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

SECTION 1. (1) For each statute authorizing a tax expenditure that has a purpose connected to economic development and is listed in subsection (2) of this section, the state agency charged with certifying or otherwise administering the tax expenditure shall submit a report to the Oregon Department of Administrative Services. If no agency is authorized by statute, or if the statute does not provide for certification or administration of the tax expenditure, the Department of Revenue shall submit the report.


(3) The following information, if it is already available in an existing database maintained by the agency, must be included in the report required under this section:
(a) The name of each taxpayer approved for the allowance of a tax expenditure.
(b) The address of each taxpayer.
(c) The total amount of credit against tax liability, reduction in taxable income or exemption from property taxation granted to each taxpayer.
(d) Specific outcomes or results required by the tax expenditure program and information about whether the taxpayer meets those requirements. This information shall be based on data already collected and analyzed by the agency in the course of administering the tax expenditure. Statistics must be accompanied by a description of the methodology employed in their generation.
(e) An explanation of the agency's certification decision for each taxpayer, if applicable.
(f) Any additional information submitted by the taxpayer and relied upon by the agency in its certification determination.
(g) Any other information that agency personnel deem valuable as providing context for the information described in this subsection.

(4) The information reported under subsection (3) of this section may not include proprietary information or information that is exempt from disclosure under ORS 192.410 to 192.565 or 314.835.
(5) No later than September 30 of each year, agencies described in subsection (1) of this section shall submit to the Oregon Department of Administrative Services the information required under subsection (3) of this section as applicable to applications for allowance of tax expenditures approved by the agency during the agency fiscal year ending during the current calendar year. The information shall then be posted on the Oregon transparency website required under ORS 184.483 no later than December 31 of the same year.

(6) The information described in this section that is available on the Oregon transparency website must be accessible in the format and manner required by the Oregon Department of Administrative Services.

(7) The information described in this section shall be furnished to the Oregon transparency website by posting reports and providing links to existing information systems applications in accordance with standards established by the Oregon Department of Administrative Services.

SECTION 2. Section 1 of this 2011 Act applies to:

(1) Applications for tax expenditures pursuant to ORS 307.123, 315.354, 316.778 and 317.391 that are approved or certified by state agencies in agency fiscal years ending on or after June 30, 2011.

(2) Applications for tax expenditures pursuant to ORS 285C.175, 285C.309, 285C.362, 315.507 and 317.124 that are approved on or after June 30, 2011.

(3) Applications for tax expenditures pursuant to ORS 307.455, 307.462, 315.514, 316.698 and 317.394 that are approved or certified by state agencies in agency fiscal years ending on or after June 30, 2013.

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