

Senate Bill 286

Sponsored by Senator FERRIOLI (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 **as introduced**.

Directs Legislative Revenue Officer to prepare quarterly revenue estimates.
Declares emergency, effective on passage.

A BILL FOR AN ACT

1
2 Relating to quarterly revenue estimates; creating new provisions; amending ORS 173.850; and de-
3 claring an emergency.

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

5 **SECTION 1. (1) In addition to the quarterly estimates prepared by the Oregon Depart-**
6 **ment of Administrative Services under ORS 291.342, the Legislative Revenue Officer, with the**
7 **assistance of the Legislative Fiscal Officer, the Department of Revenue and the Oregon De-**
8 **partment of Administrative Services, shall for each calendar quarter of the year ascertain**
9 **by computation and estimate the total amount of revenue available for state purposes for the**
10 **current fiscal year, as well as the amount of revenue received quarterly, cumulated**
11 **throughout the biennium, and report its estimate to the Emergency Board, or if the Legis-**
12 **lative Assembly is in session, to the Joint Committee on Ways and Means.**

13 **(2) In carrying out the duties imposed under subsection (1) of this section, the Legislative**
14 **Revenue Officer shall issue quarterly a statement setting forth the methodology and as-**
15 **sumptions used in making the revenue estimate. Nothing in this subsection requires the**
16 **statement to set forth procedures used or methods used to determine either the methodology**
17 **or the assumptions.**

18 **(3) An estimate of revenues or revenue forecast required under any provision of the**
19 **Oregon Constitution or any provision of law other than this section shall be considered to**
20 **be an estimate or forecast prepared by the Oregon Department of Administrative Services.**

21 **SECTION 2. ORS 173.850 is amended to read:**

22 173.850. (1) Subject to subsection (2) of this section, when requested to do so, the Department
23 of Revenue shall:

24 (a) Advise and assist the Legislative Revenue Officer, staff and employees with respect to the
25 duties imposed upon the Legislative Revenue Officer by ORS 173.800 to 173.850 **or section 1 of this**
26 **2011 Act** or any resolution of the Legislative Assembly;

27 (b) [*Disclose and give access*] **Make available** to the Legislative Revenue Officer, staff and em-
28 ployees of the Legislative Revenue Officer, to tax and revenue information, including the information
29 described in ORS 308.290 and 314.835, and other information the Legislative Revenue Officer con-
30 siders necessary and appropriate to the efficient performance of duties under ORS 173.800 to 173.850
31 **or section 1 of this 2011 Act** or any resolution of the Legislative Assembly; and

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) Assist in the compilation, assimilation and integration of such information.

2 (2)(a) The department shall [*disclose and give access*] **make available** to the Legislative Revenue
3 Officer or any authorized representatives [*to*] the information described in ORS 314.835 only if the
4 request for the information is made in writing, specifies the purposes for which the request is made
5 or information required and is signed by the Legislative Revenue Officer or an authorized repre-
6 sentative. The form for request for information made under this paragraph shall be prescribed by the
7 Legislative Revenue Officer and approved by the Director of the Department of Revenue.

8 (b) The department shall keep on file the request for information made pursuant to this sub-
9 section. The requests constitute a public record within the meaning of ORS 192.410 to 192.505. ORS
10 314.835 and 314.840 (3) relating to the confidentiality of tax information apply to the Legislative
11 Revenue Officer, authorized representatives, staff and employees of the Legislative Revenue Officer.

12 (c) As used in this subsection, “authorized representative” means a person who, after consulta-
13 tion with the Director of the Department of Revenue, the Legislative Revenue Officer has certified
14 as an authorized representative. A copy of the certificate shall be filed with the department.

15 (3) Reports, estimates and analyses of the Legislative Revenue Officer based upon the informa-
16 tion described in ORS 308.290 and 314.835 obtained under this section shall be classified in such a
17 manner as to prevent the identification of particular reports and returns and the items thereof.

18 **SECTION 3. (1) Section 1 of this 2011 Act and the amendments to ORS 173.850 by section**
19 **2 this 2011 Act become operative January 1, 2012, and apply to revenue estimates required**
20 **on or after January 1, 2012.**

21 **(2) The Oregon Department of Administrative Services, the Legislative Revenue Officer,**
22 **the Legislative Fiscal Officer and the Department of Revenue may take any action prior to**
23 **January 1, 2012, that is necessary to allow the Oregon Department of Administrative Ser-**
24 **vices, the Legislative Revenue Officer, the Legislative Fiscal Officer and the Department of**
25 **Revenue to exercise, on and after January 1, 2012, all the duties, functions and powers con-**
26 **ferred on the Oregon Department of Administrative Services, the Legislative Revenue Offi-**
27 **cer, the Legislative Fiscal Officer and the Department of Revenue by section 1 of this 2011**
28 **Act and the amendments to ORS 173.850 by section 2 of this 2011 Act.**

29 **SECTION 4. This 2011 Act being necessary for the immediate preservation of the public**
30 **peace, health and safety, an emergency is declared to exist, and this 2011 Act takes effect**
31 **on its passage.**

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