

# Senate Bill 509

Sponsored by Senator BOQUIST (at the request of Troy Phillips) (Pre-session 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**.

Requires Department of Revenue to provide free electronic filing of personal income tax returns to all taxpayers, regardless of age or taxable income.

Applies to personal income tax returns required to be filed for tax years beginning on or after January 1, 2013.

Takes effect on 91st day following adjournment sine die.

## A BILL FOR AN ACT

1  
2 Relating to electronic filing of personal income tax returns; creating new provisions; amending ORS  
3 314.385; and prescribing an effective date.

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

5 **SECTION 1.** ORS 314.385 is amended to read:

6 314.385. (1)(a) For purposes of ORS chapter 316, returns shall be filed with the Department of  
7 Revenue on or before the due date of the corresponding federal return for the tax year as prescribed  
8 under the Internal Revenue Code and the regulations adopted pursuant thereto, except that the final  
9 return of a decedent shall be filed at any time following the death of the decedent, to and including  
10 the 15th day of the fourth month after expiration of the regular tax year of the decedent.

11 (b) For purposes of ORS chapters 317 and 318, returns shall be filed with the department on or  
12 before the 15th day of the month following the due date of the corresponding federal return for the  
13 tax year, as prescribed under the Internal Revenue Code and the regulations adopted pursuant  
14 thereto.

15 (c) The department may allow further time for filing returns equal in length to the extension  
16 periods allowed under the Internal Revenue Code and its regulations.

17 (d) If no return is required to be filed for federal income tax purposes, the due date or extension  
18 period for a return shall be the same as the due date, or extension period, would have been if the  
19 taxpayer had been required to file a return for federal income tax purposes for the tax year. How-  
20 ever, the due date for returns filed for purposes of ORS chapter 317 or 318 shall be on or before the  
21 15th day of the month following what would have been the federal return due date for the tax year.

22 (2) There shall be annexed to the return a statement verified as provided under ORS 305.810 by  
23 a declaration of the taxpayer making the return to the effect that the statements contained therein  
24 are true.

25 (3) Returns shall be in such form as the department may, from time to time, prescribe. The de-  
26 partment shall prepare blank forms for the returns and distribute them throughout the state. Such  
27 forms shall be furnished the taxpayer upon request, but failure to receive or secure a form shall not  
28 relieve the taxpayer from the obligation of making any return required by law.

29 **(4) The department shall allow all personal income taxpayers, regardless of age or  
30 amount of taxable income, to file a return required under ORS chapter 316 electronically 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 **free of charge. The department shall develop and implement a system providing for elec-**  
 2 **tronic filing of returns. The department may not require that taxpayers filing electronically**  
 3 **use commercial tax preparation software in the preparation of a return, but shall develop a**  
 4 **system that is compatible with commonly available commercial tax preparation software.**

5 [(4)(a)] **(5)(a)** The department may by rule authorize the filing of a return in alternative formats  
 6 to those described in [subsection (3)] **subsections (3) and (4)** of this section and may prescribe the  
 7 conditions, requirements and technical standards for a filing under this subsection.

8 (b) Notwithstanding subsections (1) to [(3)] **(4)** of this section, the department may by rule pre-  
 9 scribe a different due date for a return filed in an alternative format.

10 (c) The policy of the Legislative Assembly in granting the department rulemaking authority un-  
 11 der paragraph (b) of this subsection is to have the department prescribe due dates that mirror the  
 12 due dates that apply to federal returns filed in alternative formats for federal tax purposes.

13 **SECTION 2. The amendments to ORS 314.385 by section 1 of this 2011 Act apply to per-**  
 14 **sonal income tax returns required to be filed for tax years beginning on or after January 1,**  
 15 **2013.**

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

18