

# Senate Bill 595

Sponsored by Senator ATKINSON

## 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 and public institution of higher education to prepare revenue estimate in January of odd-numbered year of total anticipated revenues for next biennium. Directs Legislative Assembly to choose between estimates and use estimate for purposes of preparing legislatively adopted budget for next biennium.

## A BILL FOR AN ACT

1  
2 Relating to revenue estimates; creating new provisions; and amending ORS 173.850.

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

4 **SECTION 1.** (1) **In addition to the quarterly estimates prepared by the Oregon Department of Administrative Services under ORS 291.342, in January of an odd-numbered year:**

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6 (a) **The Legislative Revenue Officer, with the assistance of the Legislative Fiscal Officer, the Department of Revenue and the Oregon Department of Administrative Services, shall ascertain by computation and estimate the total anticipated revenues available for purposes of the legislatively adopted budget for the next biennium, and report its estimate to the Legislative Assembly; and**

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11 (b) **An institution of higher education listed in ORS 352.002 and designated by the Governor, with the assistance of the Legislative Fiscal Officer, the Department of Revenue and the Oregon Department of Administrative Services, shall ascertain by computation and estimate the total anticipated revenues available for purposes of the legislatively adopted budget for the next biennium, and report its estimate to the Legislative Assembly.**

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

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

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

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25 173.850. (1) Subject to subsection (2) of this section, when requested to do so, the Department of Revenue shall:

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

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30 (b) [*Disclose and give access*] **Make available** to the Legislative Revenue Officer, staff and em-

**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 ployees of the Legislative Revenue Officer, [to] tax and revenue information, including the informa-  
 2 tion described in ORS 308.290 and 314.835, and other information the Legislative Revenue Officer  
 3 considers necessary and appropriate to the efficient performance of duties under ORS 173.800 to  
 4 173.850 or section 1 of this 2011 Act or any resolution of the Legislative Assembly;

5 **(c) Advise and assist an institution of higher education with respect to the duties im-**  
 6 **posed upon the institution by section 1 of this 2011 Act;**

7 **(d) Make available to an institution of higher education tax and revenue information and**  
 8 **other information the institution considers necessary and appropriate to the efficient per-**  
 9 **formance of duties under section 1 of this 2011 Act; and**

10 [(c)] (e) Assist in the compilation, assimilation and integration of such information.

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

17 (b) The department shall keep on file the request for information made pursuant to this sub-  
 18 section. The requests constitute a public record within the meaning of ORS 192.410 to 192.505. ORS  
 19 314.835 and 314.840 (3) relating to the confidentiality of tax information apply to the Legislative  
 20 Revenue Officer, authorized representatives, staff and employees of the Legislative Revenue Officer.

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

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

27 **SECTION 3. (1) The Legislative Assembly shall consider the estimates prepared under**  
 28 **section 1 of this 2011 Act and vote to adopt one estimate not later than the second Tuesday**  
 29 **of the regular session held in an odd-numbered year.**

30 **(2) For purposes of enacting the legislatively adopted budget as defined in ORS 291.002,**  
 31 **the Legislative Assembly shall use the estimate of the total anticipated revenues available**  
 32 **for the next biennium prepared under section 1 of this 2011 Act and adopted under this sec-**  
 33 **tion.**

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