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SB 183: Notices by other than Mail

What the concept does:

The concept proposes to allow the Department of Revenue to send notices by other than regular mail. Where statutes require notices by regular mail, this proposal would allow other methods if agreed to by the receiving party.

Background:

ORS 84.072 – allows agencies to enter into an agreement with a person to send required mailings by e-mail. This does not accommodate other means of communication and limits alternatives currently available and those that may be available in the future. Examples of other potential methods:

- * Sending a fax
- * Posting the official notice / document on a secure website (use email to direct the taxpayer to notice)
- * Notifying an authorized representative (instead of the taxpayer).

This proposal came about with the work done to prepare for new tax system. The updates / changes to DOR's processing system as proposed could enhance the capability for increasing efficiencies and utilizing other options to communicate with taxpayers.

This concept adds a statute to Chapter 305 (specific to Dept of Revenue) that allows our agency to enter into an agreement for an alternative method of notification and allows for methods other than e-mail.