

# PRELIMINARY

77TH OREGON LEGISLATIVE ASSEMBLY  
2013 REGULAR SESSION  
STAFF MEASURE SUMMARY  
HOUSE REVENUE COMMITTEE

MEASURE: HB 2460  
CARRIER:

REVENUE:  
FISCAL:

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Action:

Vote:

Yeas:

Nays:

Exc.:

Prepared By: Chris Allanach, Economist

Meeting Dates: 2/21; 4/29

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**WHAT THE BILL DOES:** Authorizes state agencies, boards, and commissions that issue grants to require applicants to demonstrate and maintain tax compliance. Applies to the personal income tax (including withholding), the corporate income/excise taxes, the cigarette tax, and the tobacco products tax. Allows the state entity to suspend, revoke, or refuse to issue/renew a grant if the applicant is out of compliance. Identifies factors to be considered when determining compliance status. If requested by the state entity, requires the Department of Revenue to enter into an agreement to assist in the administration of the tax compliance. Takes effect on the 91<sup>st</sup> day following sine die.

## ISSUES DISCUSSED:

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## EFFECT OF COMMITTEE AMENDMENTS:

**BACKGROUND:** Builds on the occupational licensee pilot project enacted in 2009 with HB 3082, the bill links grants provided by the state with state tax collections that are the source of such funds

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