

FISCAL IMPACT OF PROPOSED LEGISLATION

Measure: SB 183

Seventy-Seventh Oregon Legislative Assembly – 2013 Regular Session
Legislative Fiscal Office

*Only Impacts on Original or Engrossed
Versions are Considered Official*

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Measure Description:

Allows Department of Revenue to give notice by method other than regular mail, where notice by regular mail is required, if department enters into agreement with person entitled to notice.

Government Unit(s) Affected:

Department of Revenue(DOR)

Summary of Expenditure Impact:

Please see analysis

Local Government Mandate:

This bill does not affect local governments' service levels or shared revenues sufficient to trigger Section 15, Article XI of the Oregon Constitution.

Analysis:

The Department of Revenue (DOR) expects that the implementation of this bill would involve the emailing or texting a taxpayer with a message that notices have been posted and are ready to view at a secure internet server were a taxpayer would log on to see them.

The fiscal impact of this measure is indeterminate. DOR states that its intention is that it would not implement this measure until the completion of its proposed Core System Replacement Project, which has yet to receive legislative approval or funding. An electronic noticing feature is assumed by the DOR to be a required feature of the proposed Core System Replacement Project. Funding of the project was not included in the 2013-15 Governor's budget.

The measure could result in labor and postage savings to the agency, but that impact is dependent upon the extent electronic service is used and therefore is also indeterminate at this time.