

House Bill 2232

Introduced and printed pursuant to House Rule 12.00. Pre-session filed (at the request of Governor John A. Kitzhaber, M.D., for Department of Revenue)

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**.

Provides that provisions governing administration of Department of Revenue and of income tax laws apply to administration of income tax withholding law and of corporate minimum tax in same manner and to same extent as to determinations and appeals involving taxes imposed upon or measured by net income.

Applies to tax years beginning before, on or after effective date of Act.

Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

1
2 Relating to administration of tax laws; and prescribing an effective date.

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

4 **SECTION 1. Section 2 of this 2013 Act is added to and made a part of ORS chapter 305.**

5 **SECTION 2. Except as otherwise provided by law, the provisions of this chapter that**
6 **govern the audit and examination of reports and returns, determination of deficiencies, as-**
7 **sessments, collection of delinquent taxes, liens, claims for refund, confidentiality, confer-**
8 **ences and appeals to the Oregon Tax Court, and the procedures related thereto, apply to the**
9 **determination of taxes, penalties and interest imposed under ORS 316.162 to 316.221 and**
10 **317.090 in the same manner and to the same extent as to determinations and appeals in-**
11 **volving taxes imposed upon or measured by net income.**

12 **SECTION 3. Section 4 of this 2013 Act is added to and made a part of ORS chapter 314.**

13 **SECTION 4. Except as otherwise provided by law, the provisions of this chapter that**
14 **govern the audit and examination of reports and returns, determination of deficiencies, as-**
15 **sessments, collection of delinquent taxes, liens, claims for refund, confidentiality, confer-**
16 **ences and appeals to the Oregon Tax Court, and the procedures related thereto, apply to the**
17 **determination of taxes, penalties and interest imposed under ORS 316.162 to 316.221 and**
18 **317.090 in the same manner and to the same extent as to determinations and appeals in-**
19 **volving taxes imposed upon or measured by net income.**

20 **SECTION 5. Sections 2 and 4 of this 2013 Act apply to tax years beginning before, on or**
21 **after the effective date of this 2013 Act.**

22 **SECTION 6. This 2013 Act takes effect on the 91st day after the date on which the 2013**
23 **regular session of the Seventy-seventh Legislative Assembly adjourns sine die.**

24

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.