

**A-Engrossed  
House Bill 2460**

Ordered by the House May 16  
Including House Amendments dated May 16

Introduced and printed pursuant to House Rule 12.00. Pre-session filed (at the request of House Interim Committee on 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.

*[Authorizes state agencies, boards and commissions that issue grants to require grant applicants to demonstrate and maintain tax compliance as condition of issuance or renewal of grant.]*

**Directs Department of Revenue to report to Legislative Assembly on use of out-of-state tax shelters and make recommendations for addressing noncompliance attributable to out-of-state tax shelters.**

Takes effect on 91st day following adjournment sine die.

**A BILL FOR AN ACT**

1  
2 Relating to tax compliance; and prescribing an effective date.

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

4 **SECTION 1. No later than February 1, 2014, the Department of Revenue shall make a**  
5 **report on the use of out-of-state tax shelters to the Seventy-seventh Legislative Assembly.**  
6 **The department shall use all data available to the department to prepare the report, which**  
7 **shall:**

8 (1) **Describe methods by which taxpayers shift income otherwise taxable by this state to**  
9 **outside the state; and**

10 (2) **Make recommendations for addressing noncompliance attributable to out-of-state tax**  
11 **shelters.**

12 **SECTION 2. This 2013 Act takes effect on the 91st day after the date on which the 2013**  
13 **regular session of the Seventy-seventh Legislative Assembly adjourns sine die.**

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**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.