

House Bill 2467

Introduced and printed pursuant to House Rule 12.00. Presession 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 **as introduced**.

Directs Department of Revenue to establish tax compliance certification program intended to provide proof of tax compliance for use in determinations of eligibility for certain public services and benefits.

Becomes operative January 1, 2015.

A BILL FOR AN ACT

Relating to proof of tax compliance.

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

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

SECTION 2. (1) As used in this section, "tax" has the meaning given that term in ORS 305.380.

(2) The Department of Revenue shall establish a method for certifying tax compliance. Certification shall constitute proof of tax compliance if required for receipt of public services and benefits. A person may not obtain certification under this section if, as of the date of issuance, information readily accessible to department personnel indicates that the taxpayer:

(a) Has neglected or refused to file any return required by law to be filed with the department; or

(b) Has refused to pay any tax for which all appeal rights have expired.

(3) The department shall establish by rule procedures by which a taxpayer may apply for and obtain tax compliance certification under this section, including procedures for application for and issuance of certification via the Internet. These procedures shall maintain the confidentiality of taxpayer information and ensure that only the taxpayer who is named in the certification or an authorized representative of the taxpayer is able to access information in the certification.

SECTION 3. Public services and benefits that may not be received by a taxpayer without the review, by the administering state or local agency, of current tax compliance certification as provided under section 2 of this 2013 Act include the following:

(1) Registration of a motor vehicle under ORS 803.370;

(2) Licensing under ORS chapters 497 and 508;

(3) Receipt of student financial aid under ORS chapter 348; and

(4) Acquisition of any occupational, professional or trade license.

SECTION 4. Sections 2 and 3 of this 2013 Act become operative on January 1, 2015.

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.