

# House Bill 2498

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 **as introduced**.

Requires state agencies, boards and commissions to collaborate with Department of Revenue to establish uniform system of identification numbers, in order to facilitate operation of pilot project that requires licensees to demonstrate and maintain tax compliance as condition of issuance or renewal of license.

Applies to licenses issued on or after January 1, 2015.

Takes effect on 91st day following adjournment sine die.

## A BILL FOR AN ACT

1  
2 Relating to taxation; creating new provisions; amending section 2, chapter 576, Oregon Laws 2009;  
3 and prescribing an effective date.

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

5 **SECTION 1.** Section 2, chapter 576, Oregon Laws 2009, is amended to read:

6 **Sec. 2.** (1) The Department of Revenue may, in conjunction with state agencies, boards or  
7 commissions that issue occupational licenses or licenses for the privilege of engaging in an occupa-  
8 tion or profession within this state, develop and implement a pilot project that requires, as a con-  
9 dition of issuance or renewal of a license, licensees to demonstrate compliance with the following,  
10 as applicable:

11 (a) The personal income tax laws of this state, including the withholding laws in ORS 316.162  
12 to 316.221.

13 (b) The corporate excise or income tax laws of this state.

14 (c) The provisions of ORS 323.005 to 323.482 or 323.500 to 323.645.

15 (2) Any state agency, board or commission that participates in the pilot project authorized under  
16 subsection (1) of this section may suspend, revoke or refuse to issue or renew a license if the de-  
17 partment determines that the licensee has failed to demonstrate or maintain tax compliance as  
18 provided in this section.

19 (3) Notwithstanding ORS 314.835 and 314.840, the department may disclose to a state agency,  
20 board or commission that requires tax compliance as a condition of issuance or renewal of a license  
21 under subsection (1) of this section whether an individual or corporation is in compliance.

22 (4) In determining compliance for purposes of this section, the department may consider whether  
23 the individual or corporation:

24 (a) Has not filed required returns or reports with respect to taxes imposed by ORS chapter 316  
25 or 317, whichever is applicable, for any of the three tax years immediately preceding a year for  
26 which a tax return or report was required to be filed;

27 (b) Has not filed required reports with respect to taxes imposed under ORS 323.005 to 323.482  
28 or 323.500 to 323.645 for any of the three calendar years immediately preceding a year in which a

**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.

1 report was required to be filed;

2 (c) After all appeal rights, if any, have expired, has failed to:

3 (A) Pay any tax within 30 days after the date of the assessment and is still delinquent on any  
4 payments due;

5 (B) Enter into an approved payment plan within 60 days after the date of the assessment of the  
6 tax; or

7 (C) Follow the terms of an approved payment plan and is still delinquent on any payments due;  
8 or

9 (d) Has been convicted of a criminal offense related to the personal income tax laws of this  
10 state, the corporate excise and income tax laws of this state or the provisions of ORS 323.005 to  
11 323.482 or 323.500 to 323.645, whichever are applicable.

12 (5) The department may enter into agreements with any state agency, board or commission that  
13 participates in the pilot project under subsection (1) of this section in order to assist in the admin-  
14 istration of the tax compliance requirement.

15 **(6) In order to facilitate the operation of the pilot project authorized under subsection**  
16 **(1) of this section, state agencies, boards and commissions that issue occupational licenses**  
17 **or licenses for the privilege of engaging in an occupation or profession shall cooperate with**  
18 **the department to establish a uniform system of identification numbers. Each applicant shall**  
19 **be assigned a unique identification number to be used by all state agencies, boards and**  
20 **commissions.**

21 [(6)] (7) Participation in the pilot project authorized under subsection (1) of this section is lim-  
22 ited to three state agencies, boards or commissions.

23 **SECTION 2. The amendments to section 2, chapter 576, Oregon Laws 2009, by section 1**  
24 **of this 2013 Act apply to licenses issued on or after January 1, 2015.**

25 **SECTION 3. This 2013 Act takes effect on the 91st day after the date on which the 2013**  
26 **regular session of the Seventy-seventh Legislative Assembly adjourns sine die.**

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