

Senate Bill 350

Sponsored by Senator ROBLAN (Presession filed.)

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**.

Establishes office of Taxpayer Ombudsman in Department of Revenue. Establishes functions, powers and duties of office.

Appropriates moneys from General Fund to Department of Revenue for purposes of office.

Becomes operative January 1, 2014.

Sunsets January 2, 2016.

Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

1
2 Relating to a Taxpayer Ombudsman; creating new provisions; amending ORS 314.840; appropriating
3 money; and prescribing an effective date.

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

5 **SECTION 1. Sections 2 and 3 of this 2013 Act are added to and made a part of ORS**
6 **chapter 305.**

7 **SECTION 2. (1) The office of the Taxpayer Ombudsman is established in the Department**
8 **of Revenue. The office shall be responsible for directly assisting taxpayers and their repre-**
9 **sentatives to ensure their understanding and utilization of the policies, processes and pro-**
10 **cedures available to them in the resolution of problems related to taxes collected by the**
11 **department. The Director of the Department of Revenue shall select the employees of the**
12 **office, who may include employees of the department and residents of this state with**
13 **knowledge of taxation.**

14 **(2) The office shall assist taxpayers in:**

15 **(a) Obtaining easily understandable tax information and information on audits, cor-**
16 **rections and appeals procedures of the department;**

17 **(b) Answering questions regarding preparing and filing returns with the department; and**

18 **(c) Locating documents or payments filed with or submitted to the department by tax-**
19 **payers.**

20 **(3) The office may also:**

21 **(a) Receive and evaluate complaints of improper, abusive or inefficient service by em-**
22 **ployees of the department and recommend to the director appropriate action to correct such**
23 **service;**

24 **(b) Identify policies and practices of the department that might be barriers to the equi-**
25 **table treatment of taxpayers and recommend alternatives to the director;**

26 **(c) Provide expeditious service to taxpayers whose problems are not resolved through**
27 **ordinary channels;**

28 **(d) Negotiate with department personnel to resolve the most complex and sensitive tax-**
29 **payer problems;**

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 (e) Take action to stop or prohibit the department from taking an action against a tax-
 2 payer, if, in the determination of the office, the manner in which a law administered by the
 3 department is being carried out is creating or will create an unjust and inequitable result for
 4 the taxpayer;

5 (f) Participate and represent taxpayers' interests and concerns in planning meetings,
 6 reviewing instructions and formulating department policies and procedures;

7 (g) Compile data each year on the number and type of taxpayer complaints and evaluate
 8 the actions taken to resolve complaints;

9 (h) Survey taxpayers each year to obtain their evaluation of the quality of service pro-
 10 vided by the department;

11 (i) Monitor the number and type of seizures of property under ORS 314.419;

12 (j) Notify and recommend appropriate action to the director if the office determines that
 13 a seizure has occurred or will occur that has subjected or will subject the taxpayer to a
 14 seizure of property without affording a reasonable opportunity for discussion of alternative
 15 methods of payment of the obligation; and

16 (k) Perform other functions that relate to taxpayer assistance as prescribed by the di-
 17 rector.

18 (4) Actions taken by the office may be reviewed only by the director upon request of the
 19 department or a taxpayer. The director may modify action taken by the office.

20 **SECTION 3.** The Taxpayer Ombudsman shall establish procedures to maintain the
 21 confidentiality of the records and files of taxpayers. The procedures must meet the following
 22 requirements:

23 (1) The Taxpayer Ombudsman may not disclose the identity of any taxpayer unless the
 24 taxpayer or the legal representative of the taxpayer consents in writing to the disclosure and
 25 specifies to whom the disclosure may be made.

26 (2) The identity of any taxpayer on whose behalf a complaint is made, or any individual
 27 providing information on behalf of the taxpayer, shall be confidential. If the complaint be-
 28 comes the subject of judicial proceedings, the investigative information held by the Taxpayer
 29 Ombudsman shall be disclosed for the purpose of the proceedings if requested by the court.

30 **SECTION 4.** In addition to and not in lieu of any other appropriation, there is appropri-
 31 ated to the Department of Revenue, for the biennium beginning July 1, 2013, out of the
 32 General Fund, the amount of \$_____, which may be expended for the office of the Taxpayer
 33 Ombudsman.

34 **SECTION 5.** ORS 314.840, as amended by section 11, chapter 107, Oregon Laws 2012, is
 35 amended to read:

36 314.840. (1) The Department of Revenue may:

37 (a) Furnish any taxpayer, representative authorized to represent the taxpayer under ORS 305.230
 38 or person designated by the taxpayer under ORS 305.193, upon request of the taxpayer, represen-
 39 tative or designee, with a copy of the taxpayer's income tax return filed with the department for
 40 any year, or with a copy of any report filed by the taxpayer in connection with the return, or with
 41 any other information the department considers necessary.

42 (b) Publish lists of taxpayers who are entitled to unclaimed tax refunds.

43 (c) Publish statistics so classified as to prevent the identification of income or any particulars
 44 contained in any report or return.

45 (d) Disclose a taxpayer's name, address, telephone number, refund amount, amount due, Social

1 Security number, employer identification number or other taxpayer identification number to the extent necessary in connection with collection activities or the processing and mailing of correspondence or of forms for any report, return or claim required in the administration of ORS 310.630 to 310.706, any local tax under ORS 305.620, or any law imposing a tax upon or measured by net income.

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6 (2) The department also may disclose and give access to information described in ORS 314.835 to:

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8 (a) The Governor of the State of Oregon or the authorized representative of the Governor:

9 (A) With respect to an individual who is designated as being under consideration for appointment or reappointment to an office or for employment in the office of the Governor. The information disclosed shall be confined to whether the individual:

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12 (i) Has filed returns with respect to the taxes imposed by ORS chapter 316 for those of not more than the three immediately preceding years for which the individual was required to file an Oregon individual income tax return.

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15 (ii) Has failed to pay any tax within 30 days from the date of mailing of a deficiency notice or otherwise respond to a deficiency notice within 30 days of its mailing.

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17 (iii) Has been assessed any penalty under the Oregon personal income tax laws and the nature of the penalty.

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19 (iv) Has been or is under investigation for possible criminal offenses under the Oregon personal income tax laws. Information disclosed pursuant to this paragraph shall be used only for the purpose of making the appointment, reappointment or decision to employ or not to employ the individual in the office of the Governor.

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23 (B) For use by an officer or employee of the Oregon Department of Administrative Services duly authorized or employed to prepare revenue estimates, or a person contracting with the Oregon Department of Administrative Services to prepare revenue estimates, in the preparation of revenue estimates required for the Governor's budget under ORS 291.201 to 291.226, or required for submission to the Emergency Board or the Joint Interim Committee on Ways and Means, or if the Legislative Assembly is in session, to the Joint Committee on Ways and Means, and to the Legislative Revenue Officer or Legislative Fiscal Officer under ORS 291.342, 291.348 and 291.445. The Department of Revenue shall disclose and give access to the information described in ORS 314.835 for the purposes of this subparagraph only if:

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32 (i) The request for information is made in writing, specifies the purposes for which the request is made and is signed by an authorized representative of the Oregon Department of Administrative Services. The form for request for information shall be prescribed by the Oregon Department of Administrative Services and approved by the Director of the Department of Revenue.

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36 (ii) The officer, employee or person receiving the information does not remove from the premises of the Department of Revenue any materials that would reveal the identity of a personal or corporate taxpayer.

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39 (b) The Commissioner of Internal Revenue or authorized representative, for tax administration and compliance purposes only.

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41 (c) For tax administration and compliance purposes, the proper officer or authorized representative of any of the following entities that has or is governed by a provision of law that meets the requirements of any applicable provision of the Internal Revenue Code as to confidentiality:

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44 (A) A state;

45 (B) A city, county or other political subdivision of a state;

1 (C) The District of Columbia; or

2 (D) An association established exclusively to provide services to federal, state or local taxing
3 authorities.

4 (d) The Multistate Tax Commission or its authorized representatives, for tax administration and
5 compliance purposes only. The Multistate Tax Commission may make the information available to
6 the Commissioner of Internal Revenue or the proper officer or authorized representative of any
7 governmental entity described in and meeting the qualifications of paragraph (c) of this subsection.

8 (e) The Attorney General, assistants and employees in the Department of Justice, or other legal
9 representative of the State of Oregon, to the extent the department deems disclosure or access
10 necessary for the performance of the duties of advising or representing the department pursuant to
11 ORS 180.010 to 180.240 and the tax laws of this state.

12 (f) Employees of the State of Oregon, other than of the Department of Revenue or Department
13 of Justice, to the extent the department deems disclosure or access necessary for such employees
14 to perform their duties under contracts or agreements between the department and any other de-
15 partment, agency or subdivision of the State of Oregon, in the department's administration of the
16 tax laws.

17 (g) Other persons, partnerships, corporations and other legal entities, and their employees, to
18 the extent the department deems disclosure or access necessary for the performance of such others'
19 duties under contracts or agreements between the department and such legal entities, in the
20 department's administration of the tax laws.

21 (h) The Legislative Revenue Officer or authorized representatives upon compliance with ORS
22 173.850. Such officer or representative shall not remove from the premises of the department any
23 materials that would reveal the identity of any taxpayer or any other person.

24 (i) The Department of Consumer and Business Services, to the extent the department requires
25 such information to determine whether it is appropriate to adjust those workers' compensation
26 benefits the amount of which is based pursuant to ORS chapter 656 on the amount of wages or
27 earned income received by an individual.

28 (j) Any agency of the State of Oregon, or any person, or any officer or employee of such agency
29 or person to whom disclosure or access is given by state law and not otherwise referred to in this
30 section, including but not limited to the Secretary of State as Auditor of Public Accounts under
31 section 2, Article VI of the Oregon Constitution; the Department of Human Services pursuant to
32 ORS 314.860 and 412.094; the Division of Child Support of the Department of Justice and district
33 attorney regarding cases for which they are providing support enforcement services under ORS
34 25.080; the State Board of Tax Practitioners, pursuant to ORS 673.710; and the Oregon Board of
35 Accountancy, pursuant to ORS 673.415.

36 (k) The Director of the Department of Consumer and Business Services to determine that a
37 person complies with ORS chapter 656 and the Director of the Employment Department to determine
38 that a person complies with ORS chapter 657, the following employer information:

39 (A) Identification numbers.

40 (B) Names and addresses.

41 (C) Inception date as employer.

42 (D) Nature of business.

43 (E) Entity changes.

44 (F) Date of last payroll.

45 (L) The Director of Human Services to determine that a person has the ability to pay for care

1 that includes services provided by the Eastern Oregon Training Center or the Department of Human
2 Services to collect any unpaid cost of care as provided by ORS chapter 179.

3 (m) The Director of the Oregon Health Authority to determine that a person has the ability to
4 pay for care that includes services provided by the Blue Mountain Recovery Center or the Oregon
5 State Hospital or the Oregon Health Authority to collect any unpaid cost of care as provided by
6 ORS chapter 179.

7 (n) Employees of the Employment Department to the extent the Department of Revenue deems
8 disclosure or access to information on a combined tax report filed under ORS 316.168 is necessary
9 to performance of their duties in administering the tax imposed by ORS chapter 657.

10 (o) The State Fire Marshal to assist the State Fire Marshal in carrying out duties, functions and
11 powers under ORS 453.307 to 453.414, the employer or agent name, address, telephone number and
12 standard industrial classification, if available.

13 (p) Employees of the Department of State Lands for the purposes of identifying, locating and
14 publishing lists of taxpayers entitled to unclaimed refunds as required by the provisions of chapter
15 694, Oregon Laws 1993. The information shall be limited to the taxpayer's name, address and the
16 refund amount.

17 (q) In addition to the disclosure allowed under ORS 305.225, state or local law enforcement
18 agencies to assist in the investigation or prosecution of the following criminal activities:

19 (A) Mail theft of a check, in which case the information that may be disclosed shall be limited
20 to the stolen document, the name, address and taxpayer identification number of the payee, the
21 amount of the check and the date printed on the check.

22 (B) The counterfeiting, forging or altering of a check submitted by a taxpayer to the Department
23 of Revenue or issued by the Department of Revenue to a taxpayer, in which case the information
24 that may be disclosed shall be limited to the counterfeit, forged or altered document, the name, ad-
25 dress and taxpayer identification number of the payee, the amount of the check, the date printed
26 on the check and the altered name and address.

27 (r) The United States Postal Inspection Service or a federal law enforcement agency, including
28 but not limited to the United States Department of Justice, to assist in the investigation of the fol-
29 lowing criminal activities:

30 (A) Mail theft of a check, in which case the information that may be disclosed shall be limited
31 to the stolen document, the name, address and taxpayer identification number of the payee, the
32 amount of the check and the date printed on the check.

33 (B) The counterfeiting, forging or altering of a check submitted by a taxpayer to the Department
34 of Revenue or issued by the Department of Revenue to a taxpayer, in which case the information
35 that may be disclosed shall be limited to the counterfeit, forged or altered document, the name, ad-
36 dress and taxpayer identification number of the payee, the amount of the check, the date printed
37 on the check and the altered name and address.

38 (s) The United States Financial Management Service, for purposes of facilitating the offsets de-
39 scribed in ORS 305.612.

40 (t) A municipal corporation of this state for purposes of assisting the municipal corporation in
41 the administration of a tax of the municipal corporation that is imposed on or measured by income,
42 wages or net earnings from self-employment. Any disclosure under this paragraph may be made only
43 pursuant to a written agreement between the Department of Revenue and the municipal corporation
44 that ensures the confidentiality of the information disclosed.

45 (u) A consumer reporting agency, to the extent necessary to carry out the purposes of ORS

1 314.843.

2 (v) The Public Employees Retirement Board, to the extent necessary to carry out the purposes
3 of ORS 238.372 to 238.384, and to any public employer, to the extent necessary to carry out the
4 purposes of ORS 237.637 (2).

5 **(w) The office of the Taxpayer Ombudsman, only at the request of the taxpayer and only**
6 **to the extent necessary to carry out the purposes of sections 2 and 3 of this 2013 Act.**

7 (3)(a) Each officer or employee of the department and each person described or referred to in
8 subsection (2)(a), (e) to (k) or (n) to (q) of this section to whom disclosure or access to the tax in-
9 formation is given under subsection (2) of this section or any other provision of state law, prior to
10 beginning employment or the performance of duties involving such disclosure or access, shall be
11 advised in writing of the provisions of ORS 314.835 and 314.991, relating to penalties for the vio-
12 lation of ORS 314.835, and shall as a condition of employment or performance of duties execute a
13 certificate for the department, in a form prescribed by the department, stating in substance that the
14 person has read these provisions of law, that the person has had them explained and that the person
15 is aware of the penalties for the violation of ORS 314.835.

16 (b) The disclosure authorized in subsection (2)(r) of this section shall be made only after a
17 written agreement has been entered into between the Department of Revenue and the person de-
18 scribed in subsection (2)(r) of this section to whom disclosure or access to the tax information is
19 given, providing that:

20 (A) Any information described in ORS 314.835 that is received by the person pursuant to sub-
21 section (2)(r) of this section is confidential information that may not be disclosed, except to the ex-
22 tent necessary to investigate or prosecute the criminal activities described in subsection (2)(r) of
23 this section;

24 (B) The information shall be protected as confidential under applicable federal and state laws;
25 and

26 (C) The United States Postal Inspection Service or the federal law enforcement agency shall
27 give notice to the Department of Revenue of any request received under the federal Freedom of In-
28 formation Act, 5 U.S.C. 552, or other federal law relating to the disclosure of information.

29 (4) The Department of Revenue may recover the costs of furnishing the information described
30 in subsection (2)(k) to (m) and (o) to (q) of this section from the respective agencies.

31 **SECTION 6.** ORS 314.840, as amended by section 11, chapter 107, Oregon Laws 2012, and sec-
32 tion 5 of this 2013 Act, is amended to read:

33 314.840. (1) The Department of Revenue may:

34 (a) Furnish any taxpayer, representative authorized to represent the taxpayer under ORS 305.230
35 or person designated by the taxpayer under ORS 305.193, upon request of the taxpayer, represen-
36 tative or designee, with a copy of the taxpayer's income tax return filed with the department for
37 any year, or with a copy of any report filed by the taxpayer in connection with the return, or with
38 any other information the department considers necessary.

39 (b) Publish lists of taxpayers who are entitled to unclaimed tax refunds.

40 (c) Publish statistics so classified as to prevent the identification of income or any particulars
41 contained in any report or return.

42 (d) Disclose a taxpayer's name, address, telephone number, refund amount, amount due, Social
43 Security number, employer identification number or other taxpayer identification number to the ex-
44 tent necessary in connection with collection activities or the processing and mailing of correspond-
45 ence or of forms for any report, return or claim required in the administration of ORS 310.630 to

1 310.706, any local tax under ORS 305.620, or any law imposing a tax upon or measured by net in-
2 come.

3 (2) The department also may disclose and give access to information described in ORS 314.835
4 to:

5 (a) The Governor of the State of Oregon or the authorized representative of the Governor:

6 (A) With respect to an individual who is designated as being under consideration for appoint-
7 ment or reappointment to an office or for employment in the office of the Governor. The information
8 disclosed shall be confined to whether the individual:

9 (i) Has filed returns with respect to the taxes imposed by ORS chapter 316 for those of not more
10 than the three immediately preceding years for which the individual was required to file an Oregon
11 individual income tax return.

12 (ii) Has failed to pay any tax within 30 days from the date of mailing of a deficiency notice or
13 otherwise respond to a deficiency notice within 30 days of its mailing.

14 (iii) Has been assessed any penalty under the Oregon personal income tax laws and the nature
15 of the penalty.

16 (iv) Has been or is under investigation for possible criminal offenses under the Oregon personal
17 income tax laws. Information disclosed pursuant to this paragraph shall be used only for the purpose
18 of making the appointment, reappointment or decision to employ or not to employ the individual in
19 the office of the Governor.

20 (B) For use by an officer or employee of the Oregon Department of Administrative Services duly
21 authorized or employed to prepare revenue estimates, or a person contracting with the Oregon De-
22 partment of Administrative Services to prepare revenue estimates, in the preparation of revenue
23 estimates required for the Governor's budget under ORS 291.201 to 291.226, or required for sub-
24 mission to the Emergency Board or the Joint Interim Committee on Ways and Means, or if the
25 Legislative Assembly is in session, to the Joint Committee on Ways and Means, and to the Legisla-
26 tive Revenue Officer or Legislative Fiscal Officer under ORS 291.342, 291.348 and 291.445. The De-
27 partment of Revenue shall disclose and give access to the information described in ORS 314.835 for
28 the purposes of this subparagraph only if:

29 (i) The request for information is made in writing, specifies the purposes for which the request
30 is made and is signed by an authorized representative of the Oregon Department of Administrative
31 Services. The form for request for information shall be prescribed by the Oregon Department of
32 Administrative Services and approved by the Director of the Department of Revenue.

33 (ii) The officer, employee or person receiving the information does not remove from the premises
34 of the Department of Revenue any materials that would reveal the identity of a personal or corpo-
35 rate taxpayer.

36 (b) The Commissioner of Internal Revenue or authorized representative, for tax administration
37 and compliance purposes only.

38 (c) For tax administration and compliance purposes, the proper officer or authorized represen-
39 tative of any of the following entities that has or is governed by a provision of law that meets the
40 requirements of any applicable provision of the Internal Revenue Code as to confidentiality:

41 (A) A state;

42 (B) A city, county or other political subdivision of a state;

43 (C) The District of Columbia; or

44 (D) An association established exclusively to provide services to federal, state or local taxing
45 authorities.

1 (d) The Multistate Tax Commission or its authorized representatives, for tax administration and
2 compliance purposes only. The Multistate Tax Commission may make the information available to
3 the Commissioner of Internal Revenue or the proper officer or authorized representative of any
4 governmental entity described in and meeting the qualifications of paragraph (c) of this subsection.

5 (e) The Attorney General, assistants and employees in the Department of Justice, or other legal
6 representative of the State of Oregon, to the extent the department deems disclosure or access
7 necessary for the performance of the duties of advising or representing the department pursuant to
8 ORS 180.010 to 180.240 and the tax laws of this state.

9 (f) Employees of the State of Oregon, other than of the Department of Revenue or Department
10 of Justice, to the extent the department deems disclosure or access necessary for such employees
11 to perform their duties under contracts or agreements between the department and any other de-
12 partment, agency or subdivision of the State of Oregon, in the department's administration of the
13 tax laws.

14 (g) Other persons, partnerships, corporations and other legal entities, and their employees, to
15 the extent the department deems disclosure or access necessary for the performance of such others'
16 duties under contracts or agreements between the department and such legal entities, in the
17 department's administration of the tax laws.

18 (h) The Legislative Revenue Officer or authorized representatives upon compliance with ORS
19 173.850. Such officer or representative shall not remove from the premises of the department any
20 materials that would reveal the identity of any taxpayer or any other person.

21 (i) The Department of Consumer and Business Services, to the extent the department requires
22 such information to determine whether it is appropriate to adjust those workers' compensation
23 benefits the amount of which is based pursuant to ORS chapter 656 on the amount of wages or
24 earned income received by an individual.

25 (j) Any agency of the State of Oregon, or any person, or any officer or employee of such agency
26 or person to whom disclosure or access is given by state law and not otherwise referred to in this
27 section, including but not limited to the Secretary of State as Auditor of Public Accounts under
28 section 2, Article VI of the Oregon Constitution; the Department of Human Services pursuant to
29 ORS 314.860 and 412.094; the Division of Child Support of the Department of Justice and district
30 attorney regarding cases for which they are providing support enforcement services under ORS
31 25.080; the State Board of Tax Practitioners, pursuant to ORS 673.710; and the Oregon Board of
32 Accountancy, pursuant to ORS 673.415.

33 (k) The Director of the Department of Consumer and Business Services to determine that a
34 person complies with ORS chapter 656 and the Director of the Employment Department to determine
35 that a person complies with ORS chapter 657, the following employer information:

36 (A) Identification numbers.

37 (B) Names and addresses.

38 (C) Inception date as employer.

39 (D) Nature of business.

40 (E) Entity changes.

41 (F) Date of last payroll.

42 (L) The Director of Human Services to determine that a person has the ability to pay for care
43 that includes services provided by the Eastern Oregon Training Center or the Department of Human
44 Services to collect any unpaid cost of care as provided by ORS chapter 179.

45 (m) The Director of the Oregon Health Authority to determine that a person has the ability to

1 pay for care that includes services provided by the Blue Mountain Recovery Center or the Oregon
2 State Hospital or the Oregon Health Authority to collect any unpaid cost of care as provided by
3 ORS chapter 179.

4 (n) Employees of the Employment Department to the extent the Department of Revenue deems
5 disclosure or access to information on a combined tax report filed under ORS 316.168 is necessary
6 to performance of their duties in administering the tax imposed by ORS chapter 657.

7 (o) The State Fire Marshal to assist the State Fire Marshal in carrying out duties, functions and
8 powers under ORS 453.307 to 453.414, the employer or agent name, address, telephone number and
9 standard industrial classification, if available.

10 (p) Employees of the Department of State Lands for the purposes of identifying, locating and
11 publishing lists of taxpayers entitled to unclaimed refunds as required by the provisions of chapter
12 694, Oregon Laws 1993. The information shall be limited to the taxpayer's name, address and the
13 refund amount.

14 (q) In addition to the disclosure allowed under ORS 305.225, state or local law enforcement
15 agencies to assist in the investigation or prosecution of the following criminal activities:

16 (A) Mail theft of a check, in which case the information that may be disclosed shall be limited
17 to the stolen document, the name, address and taxpayer identification number of the payee, the
18 amount of the check and the date printed on the check.

19 (B) The counterfeiting, forging or altering of a check submitted by a taxpayer to the Department
20 of Revenue or issued by the Department of Revenue to a taxpayer, in which case the information
21 that may be disclosed shall be limited to the counterfeit, forged or altered document, the name, ad-
22 dress and taxpayer identification number of the payee, the amount of the check, the date printed
23 on the check and the altered name and address.

24 (r) The United States Postal Inspection Service or a federal law enforcement agency, including
25 but not limited to the United States Department of Justice, to assist in the investigation of the fol-
26 lowing criminal activities:

27 (A) Mail theft of a check, in which case the information that may be disclosed shall be limited
28 to the stolen document, the name, address and taxpayer identification number of the payee, the
29 amount of the check and the date printed on the check.

30 (B) The counterfeiting, forging or altering of a check submitted by a taxpayer to the Department
31 of Revenue or issued by the Department of Revenue to a taxpayer, in which case the information
32 that may be disclosed shall be limited to the counterfeit, forged or altered document, the name, ad-
33 dress and taxpayer identification number of the payee, the amount of the check, the date printed
34 on the check and the altered name and address.

35 (s) The United States Financial Management Service, for purposes of facilitating the offsets de-
36 scribed in ORS 305.612.

37 (t) A municipal corporation of this state for purposes of assisting the municipal corporation in
38 the administration of a tax of the municipal corporation that is imposed on or measured by income,
39 wages or net earnings from self-employment. Any disclosure under this paragraph may be made only
40 pursuant to a written agreement between the Department of Revenue and the municipal corporation
41 that ensures the confidentiality of the information disclosed.

42 (u) A consumer reporting agency, to the extent necessary to carry out the purposes of ORS
43 314.843.

44 (v) The Public Employees Retirement Board, to the extent necessary to carry out the purposes
45 of ORS 238.372 to 238.384, and to any public employer, to the extent necessary to carry out the

1 purposes of ORS 237.637 (2).

2 *[(w) The office of the Taxpayer Ombudsman, only at the request of the taxpayer and only to the*
3 *extent necessary to carry out the purposes of sections 2 and 3 of this 2013 Act.]*

4 (3)(a) Each officer or employee of the department and each person described or referred to in
5 subsection (2)(a), (e) to (k) or (n) to (q) of this section to whom disclosure or access to the tax in-
6 formation is given under subsection (2) of this section or any other provision of state law, prior to
7 beginning employment or the performance of duties involving such disclosure or access, shall be
8 advised in writing of the provisions of ORS 314.835 and 314.991, relating to penalties for the vio-
9 lation of ORS 314.835, and shall as a condition of employment or performance of duties execute a
10 certificate for the department, in a form prescribed by the department, stating in substance that the
11 person has read these provisions of law, that the person has had them explained and that the person
12 is aware of the penalties for the violation of ORS 314.835.

13 (b) The disclosure authorized in subsection (2)(r) of this section shall be made only after a
14 written agreement has been entered into between the Department of Revenue and the person de-
15 scribed in subsection (2)(r) of this section to whom disclosure or access to the tax information is
16 given, providing that:

17 (A) Any information described in ORS 314.835 that is received by the person pursuant to sub-
18 section (2)(r) of this section is confidential information that may not be disclosed, except to the ex-
19 tent necessary to investigate or prosecute the criminal activities described in subsection (2)(r) of
20 this section;

21 (B) The information shall be protected as confidential under applicable federal and state laws;
22 and

23 (C) The United States Postal Inspection Service or the federal law enforcement agency shall
24 give notice to the Department of Revenue of any request received under the federal Freedom of In-
25 formation Act, 5 U.S.C. 552, or other federal law relating to the disclosure of information.

26 (4) The Department of Revenue may recover the costs of furnishing the information described
27 in subsection (2)(k) to (m) and (o) to (q) of this section from the respective agencies.

28 **SECTION 7. (1) Sections 2 and 3 of this 2013 Act and the amendments to ORS 314.840 by**
29 **section 5 of this 2013 Act become operative January 1, 2014.**

30 **(2) The amendments to ORS 314.840 by section 6 of this 2013 Act become operative Jan-**
31 **uary 2, 2016.**

32 **SECTION 8. Sections 2 and 3 of this 2013 Act are repealed on January 2, 2016.**

33 **SECTION 9. This 2013 Act takes effect on the 91st day after the date on which the 2013**
34 **regular session of the Seventy-seventh Legislative Assembly adjourns sine die.**

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