

# Senate Bill 486

Sponsored by Senator JOHNSON, Representative WHISNANT; Senators GEORGE, KNOPP, OLSEN, STARR, THOMSEN, Representatives BOONE, CONGER, ESQUIVEL, OLSON, PARRISH, WITT

## 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 personal verification of tax return and amount of proposed refund by at least two Department of Revenue employees, including supervisory employee, in case of refund in excess of \$\_\_\_\_\_.

Applies to refunds issued by department on or after January 1, 2014.

Takes effect on 91st day following adjournment sine die.

## A BILL FOR AN ACT

1 Relating to administration of Department of Revenue; and prescribing an effective date.

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

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

4 **SECTION 2. Before the Department of Revenue may issue any refund to a taxpayer in**  
5 **excess of \$\_\_\_\_\_, the taxpayer's return and the amount of the proposed refund shall be**  
6 **personally verified as accurate by at least two employees of the department, including a su-**  
7 **pervisory employee at or above the level of executive manager or principal manager, or the**  
8 **equivalent.**

9 **SECTION 3. Section 2 of this 2013 Act applies to refunds issued by the Department of**  
10 **Revenue on or after January 1, 2014.**

11 **SECTION 4. This 2013 Act takes effect on the 91st day after the date on which the 2013**  
12 **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.