

**PROPOSED AMENDMENTS TO
HOUSE BILL 2460**

1 On page 1 of the printed bill, delete lines 4 through 30 and delete page
2 2 and insert:

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

5 **“SECTION 2. (1) Except as provided in subsection (8) of this section,**
6 **a state agency, board or commission that issues grants of moneys to**
7 **persons for purposes described by law shall, as a condition of issuance**
8 **or renewal of a grant, require the applicant for issuance or renewal**
9 **to demonstrate compliance with the following, as applicable:**

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

12 **“(b) The corporate excise or income tax laws of this state.**

13 **“(c) The provisions of ORS 323.005 to 323.482 or 323.500 to 323.645.**

14 **“(2) An applicant for issuance or renewal of a grant must demon-**
15 **strate compliance under subsection (1) of this section by declaration**
16 **under penalty of perjury, as described in ORCP 1 E.**

17 **“(3) The Department of Revenue shall establish an automated**
18 **method for applicants for issuance or renewal of a grant to demon-**
19 **strate compliance under subsection (1) of this section using an Inter-**
20 **net website. An applicant for issuance or renewal of a grant may not**
21 **demonstrate compliance under subsection (1) of this section if, as of**
22 **the date of proposed issuance or renewal, information readily accessi-**

1 ble to the department indicates that the applicant:

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

6 “(b) Has not filed required reports with respect to taxes imposed
7 under ORS 323.005 to 323.482 or 323.500 to 323.645 for any of the three
8 calendar years immediately preceding a year in which a report was
9 required to be filed;

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

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

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

15 “(C) Follow the terms of an approved payment plan and is still de-
16 linquent on any payments due; or

17 “(d) Has been convicted of a criminal offense related to the personal
18 income tax laws of this state, the corporate excise and income tax laws
19 of this state or the provisions of ORS 323.005 to 323.482 or 323.500 to
20 323.645, whichever are applicable.

21 “(4) The department may adopt rules necessary to implement this
22 section, include rules establishing procedures by which an applicant
23 may use the automated method to demonstrate compliance with sub-
24 section (1) of this section. The procedures must ensure the
25 confidentiality of taxpayer information and ensure that only the tax-
26 payer demonstrating compliance, or an authorized representative of
27 the taxpayer, is able to access information using the automated
28 method.

29 “(5) A state agency, board or commission that requires tax compli-
30 ance as a condition of issuance or renewal of a grant under subsection

1 (1) of this section may suspend, revoke or refuse to issue or renew a
2 grant if the agency, board or commission or the department deter-
3 mines that the applicant for issuance or renewal has failed to demon-
4 strate tax compliance as provided in this section.

5 “(6) Notwithstanding ORS 314.835 and 314.840, the department may
6 disclose to a state agency, board or commission that requires tax
7 compliance as a condition of issuance or renewal of a grant under
8 subsection (1) of this section whether an individual or corporation is
9 in compliance.

10 “(7) Upon request of a state agency, board or commission that re-
11 quires tax compliance as a condition of issuance or renewal of a grant
12 under subsection (1) of this section, the department shall enter into
13 an agreement with the agency, board or commission in order to assist
14 in the administration of the tax compliance requirement.

15 “(8) Subsections (1) to (7) of this section do not apply to:

16 “(a) Temporary assistance for needy families granted under ORS
17 412.001 to 412.069 and 418.647;

18 “(b) Grant programs administered by the Office of Emergency
19 Management; or

20 “(c) Grants made to a person in a cumulative amount of less than
21 \$25,000 per calendar year.

22 “SECTION 3. The Department of Revenue shall establish the auto-
23 mated method for applicants for issuance or renewal of a grant to
24 demonstrate tax compliance under section 2 (3) of this 2013 Act using
25 an Internet website not later than January 1, 2015.

26 “SECTION 4. Section 2 of this 2013 applies to grants issued:

27 “(1) On or after January 2, 2015, by state agencies, boards or com-
28 missions that issue 1,000 or fewer grants per calendar year and with
29 respect to taxes imposed under ORS chapter 316, other than the with-
30 holding laws in ORS 316.162 to 316.221.

1 **“(2) On or after January 2, 2016, by state agencies, boards or com-**
2 **missions that issue 5,000 or fewer grants per calendar year and with**
3 **respect to taxes imposed under ORS chapter 316, other than the with-**
4 **holding laws in ORS 316.162 to 316.221.**

5 **“(3) By all state agencies, boards or commissions:**

6 **“(a) On or after January 2, 2017, with respect to taxes imposed un-**
7 **der ORS chapter 316, other than the withholding laws in ORS 316.162**
8 **to 316.221.**

9 **“(b) On or after January 2, 2018, with respect to taxes imposed un-**
10 **der ORS chapter 316, other than the withholding laws in ORS 316.162**
11 **to 316.221, and taxes imposed under ORS chapter 317.**

12 **“(c) On or after January 2, 2019, with respect to taxes imposed un-**
13 **der ORS chapter 316, including the withholding laws in ORS 316.162 to**
14 **316.221, taxes imposed under ORS chapter 317 and taxes imposed under**
15 **the provisions of ORS 323.005 to 323.482 and 323.500 to 323.645.**

16 **“SECTION 5. This 2013 Act takes effect on the 91st day after the**
17 **date on which the 2013 regular session of the Seventy-seventh Legis-**
18 **lative Assembly adjourns sine die.”.**

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