

Overview: Oregon Income Tax Administration

House Committee on Revenue

February 11, 2015

150-800-550 HCR Income tax overview (2-15)



Revenue's major tax programs

Income taxes—personal, corporate

- Education
- Assistance
- Enforcement

Property tax

- County support, assistance, and oversight.
- Industrial and centrally assessed property valuation.

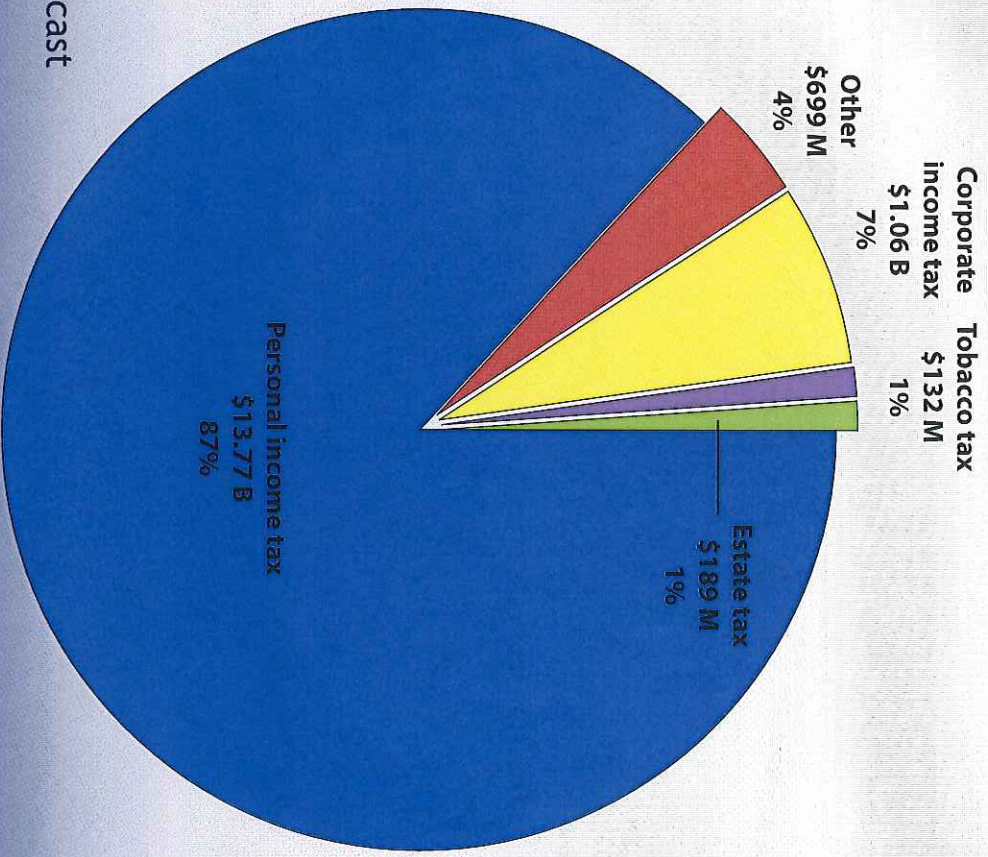
Cigarette and other tobacco taxes

- Distributor, wholesaler, retailer, consumer compliance.



2013-15 General Fund

Net General Fund revenues: \$15.85 billion



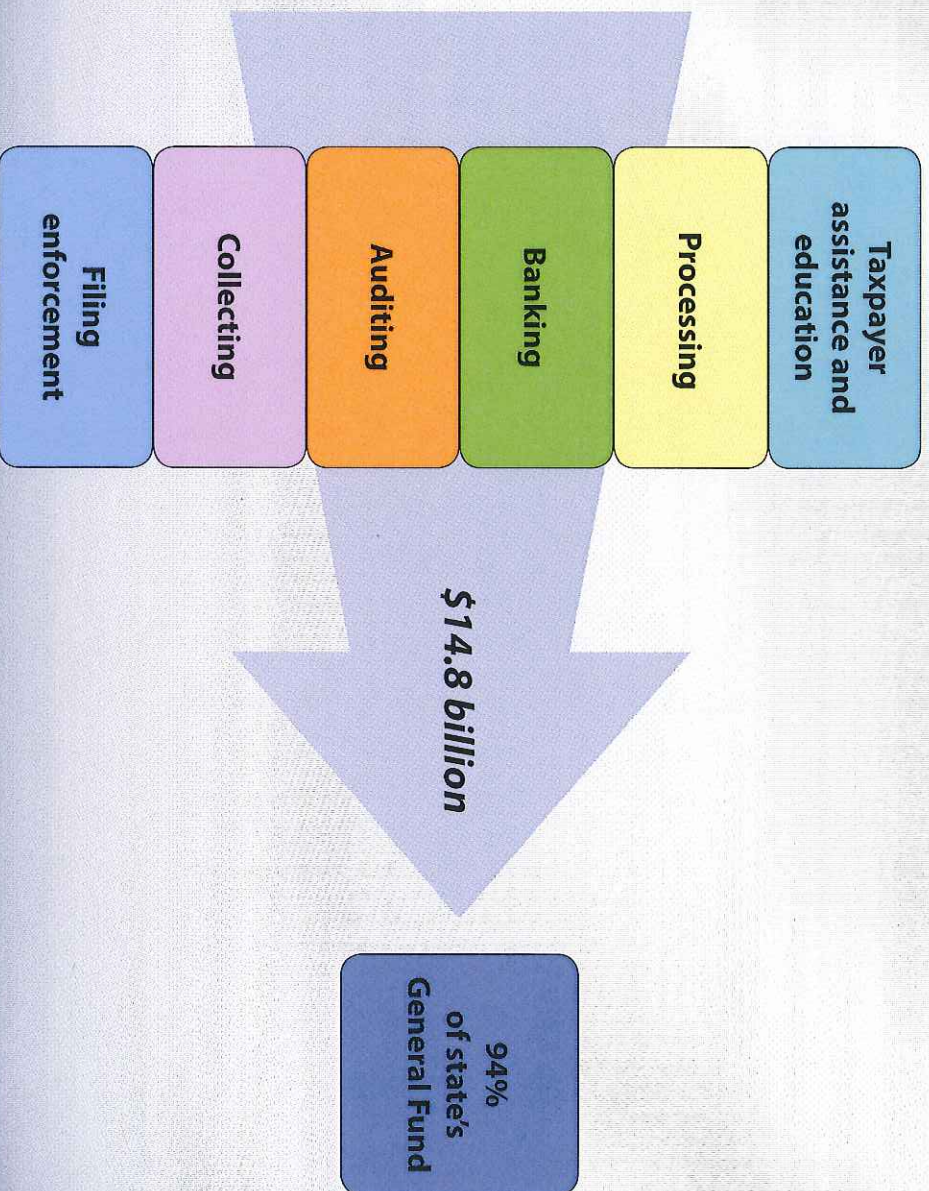
2013-15 biennium

Source: December 2014 forecast

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Income tax programs



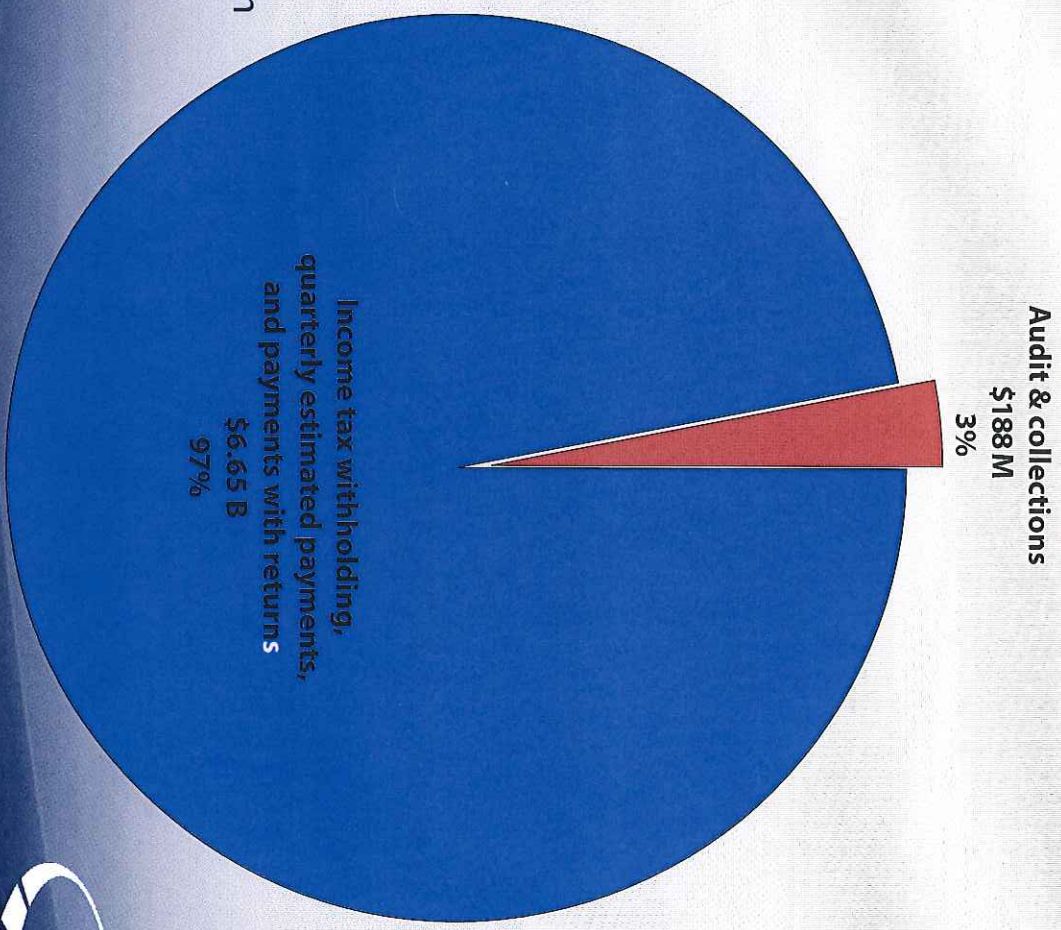
2013-15 biennium

Source: December 2014 forecast

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Personal income tax revenues

How they're paid



Fiscal year 2014
Source: DOR Research Section

150-800-5550 HCR Income tax overview (2-15)



Compliance Continuum

Agency

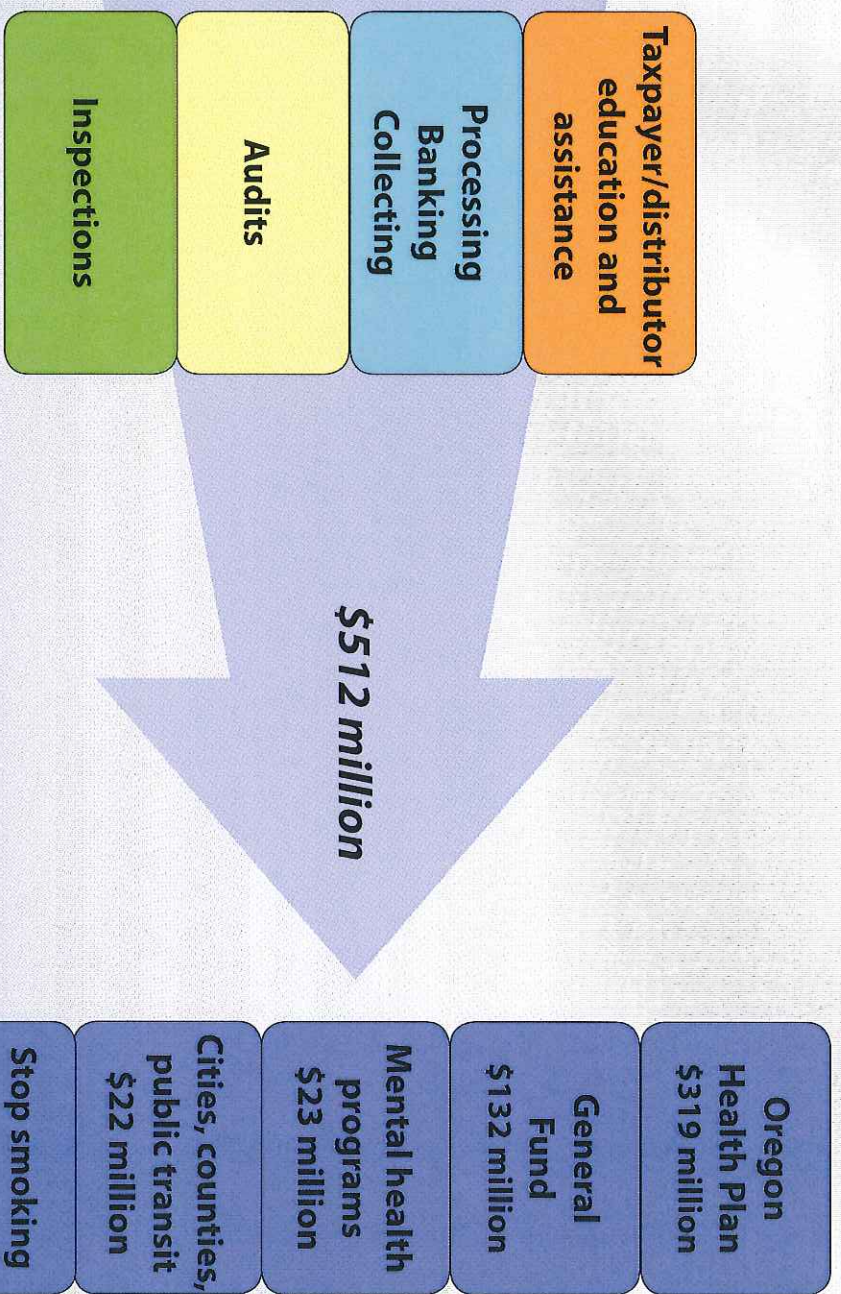
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|-------------------------|--------------------------------|------------------------------|----------------------------------|--------------------------------|------------------|--------|-------------|------------|
| Propose tax legislation | Publish forms and instructions | Assist and educate taxpayers | Process return data and payments | Resolve errors and issue bills | Resolve protests | Audits | Collections | Litigation |
|-------------------------|--------------------------------|------------------------------|----------------------------------|--------------------------------|------------------|--------|-------------|------------|



Taxpayer

- | | | | | | | | | |
|-----------------------------|--------------------|--------------------------------|--------------------------------------|----------------------------------|-----------------------------------|---------------|--------------------|--------------------|
| Learn about tax obligations | Review information | File returns and make payments | Answer questions about filing errors | Review bills and pay, or protest | Pay taxes found due after protest | Undergo audit | Collection defense | Litigation defense |
|-----------------------------|--------------------|--------------------------------|--------------------------------------|----------------------------------|-----------------------------------|---------------|--------------------|--------------------|

Cigarette & tobacco taxes



2013-15 biennium
Source: DOR Research Section,
Legislative Revenue Office

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Other taxes & services DOR administers

Estate tax	Small-owner timber tax
Emergency communications (911) tax	Seniors, veterans, disabled deferral programs
State lodging tax	Transit taxes
Hazardous substance fee	Court fines and assessments
Amusement device tax	Other agency collections
Petroleum load fee	Elderly Rental Assistance
Forest products harvest tax	Nonprofit homes for the elderly

Questions?

If you have additional questions after today please contact:

Deanna Mack

deanna.d.mack@oregon.gov

503-947-2082

