

Fiscal: May have fiscal impact, but no statement yet issued
Revenue: May have revenue impact, but no statement yet issued

Prepared By: Christine Broniak, Economist

WHAT THE MEASURE DOES:

Requires a state agency which issues grants to individuals or corporations to require the applicant to demonstrate compliance with personal income tax laws, corporate income or excise tax laws, and cigarette and tobacco taxes in order to receive the grant. Excepts recipients of grants of less than \$25,000 in a year, recipients of Temporary Assistance for Needy Families, child welfare service under ORS 418.005, services to elderly or persons with disabilities under ORS 410.070 and 412.014, nutritional assistance under ORS 411.816, and vocational rehabilitation services under ORS 344.530. Defines factors that the agency, board, commission, or Department of Revenue may consider when making a determination whether the individual or corporation is in compliance. Requires the department to enter into an agreement with an agency, board, or commission to assist in the administration of the tax compliance requirement. Takes effect when the Director of the Department of revenue formally notifies the Legislative Counsel stating that the department has established an electronic system for the state agency, board, or commission to determine tax compliance.

ISSUES DISCUSSED:

EFFECT OF COMMITTEE AMENDMENT:

No amendment.

BACKGROUND:

The Department of Revenue currently has the authority to request that a state agency, board, or commission revoke the occupational license of a person out of compliance with tax statutes. This measure expands the compliance requirement to those receiving grant monies.