



900 S.W. Fifth Avenue, Suite 2600
Portland, Oregon 97204
main 503.224.3380
fax 503.220.2480
www.stoel.com

March 9, 2015

ROBERT T. MANICKE
Direct (503) 294-9664
robert.manicke@stoel.com

VIA EMAIL AS ADDRESSED BELOW

Sens. Richard Devlin, Betsy Johnson and Jackie Winters
Oregon State Senate
Reps. Peter Buckley, Nancy Nathanson and Greg Smith
Oregon House of Representatives

***Re: Support for Full Funding of the Oregon Department of Revenue's Requested Budget
2015 - 2017 Biennium***

Dear Co-Chairs Devlin and Buckley; Co-Vice Chairs Johnson, Winters, Nathanson and Smith,
and Members of the Joint Committee on Ways and Means,

This letter expresses support for full funding of the Oregon Department of Revenue's requested budget for the 2015-17 biennium.

The attorneys listed below are practicing tax lawyers who represent taxpayers in transactions, planning, audits and litigation involving the Department. Although we often find ourselves on the opposite side of the table from the Department, we also regularly work collaboratively with employees of the Department. In both situations, we understand that adequate funding for the Department is important to ensure prompt and accurate answers to taxpayer questions and quality staff in the areas of audit, policy development, rulemaking and supervision, to name a few areas in which we regularly work with the Department.

In short, adequate funding of the Department directly affects whether taxpayers feel confident that the state's tax laws are being administered fairly and efficiently.

We would like to commend in particular the Department's work to select and implement its core systems replacement program. The Department has gone to significant effort to educate us about its progress, and to prepare practitioners for the changes that will result.

It appears that the new system will substantially improve taxpayers' and practitioners' ability to interact with the Department. We look forward to full implementation of the system.



Chairs and Members of the Joint Committee on Ways and Means

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We are sending this letter on behalf of ourselves only; we are not expressing any view on behalf of the Oregon State Bar or any other organization.

Very truly yours,

Robert T. Manicke

The following additional attorneys join in this letter:

Kelvin Adkins-Heljeson
Kent Anderson
Bernard Chamberlain
Jeff Cheyne
Samuel Grosz
Eric J. Kodesch
Michael Mangan
Valerie Sasaki

RTM:sm

Email Addressees: John Borden, Subcommittee Administrator (John.F.Borden@state.or.us) and Julie Jensen, Subcommittee Assistant (Julie.Jensen@state.or.us)