

**PRELIMINARY STAFF MEASURE SUMMARY**

**Senate Committee On Finance and Revenue**

**Fiscal:** Has minimal fiscal impact

**Revenue:** Has minimal revenue impact

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**Action Date:**

**Action:**

**Meeting Dates:**

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**WHAT THE MEASURE DOES:**

Requires the Department of Revenue to report on the number and ending balance of liquidated and delinquent accounts that have been placed in suspended collection status. Requires the Department of Revenue to offer to suspend collection of an unpaid tax debt, including interest or penalties, if the department determines that the individual has income that does not exceed 200 percent of the federal poverty guidelines, has less than \$5,000 in assets, and has income solely from a source that is exempt from garnishment under ORS chapter 18. Requires the department to continue to charge interest on the taxes for which collection has been suspended. Provides that the taxpayer may make voluntary payments of unpaid tax. Allows the department to file a lien against the taxpayers property and to resume collection if the taxpayer incurs additional unpaid tax during the period of suspended collection. Allows the department to offset any payments from state or federal government, including tax refunds against the taxes that have been suspended. Requires the department to annually review the taxpayer's eligibility for suspension and reinstate collections if the criteria for suspension are not met.

**ISSUES DISCUSSED:**

**EFFECT OF COMMITTEE AMENDMENT:**

No amendment.

**BACKGROUND:**

The measure is intended to suspend collection activities from individuals with certain types of protected income classes.