

House Bill 2146

Introduced and printed pursuant to House Rule 12.00. Pre-session filed (at the request of House Interim Committee on Revenue)

SUMMARY

The following summary is not prepared by the sponsors of the measure and is not a part of the body thereof subject to consideration by the Legislative Assembly. It is an editor's brief statement of the essential features of the measure **as introduced**.

Authorizes Department of Revenue to charge collection fee to taxpayer that misses income or corporate excise tax installment payment.

Applies to installment payments due on or after January 1, 2016.

Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

1 Relating to tax compliance; and prescribing an effective date.

2 **Be It Enacted by the People of the State of Oregon:**

3 **SECTION 1. Section 2 of this 2015 Act is added to and made a part of ORS chapter 314.**

4 **SECTION 2. If a taxpayer participating in an installment payment plan for taxes due**
5 **under this chapter or ORS chapter 316, 317 or 318 fails to make any installment payment by**
6 **midnight of the due date for that installment payment, the Department of Revenue may by**
7 **rule establish and charge a reasonable collection fee to the taxpayer, not to exceed**
8 **\$_____. The fee will be added to the taxpayer's total liability and shall be in addition to any**
9 **penalty provided under ORS 314.400.**

10 **SECTION 3. Section 2 of this 2015 Act applies to installment payments due on or after**
11 **January 1, 2016.**

12 **SECTION 4. This 2015 Act takes effect on the 91st day after the date on which the 2015**
13 **regular session of the Seventy-eighth Legislative Assembly adjourns sine die.**

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NOTE: Matter in **boldfaced** type in an amended section is new; matter [*italic and bracketed*] is existing law to be omitted. New sections are in **boldfaced** type.