

**PROPOSED AMENDMENTS TO
SENATE BILL 845**

- 1 On page 1 of the printed bill, line 2, after “ORS” insert “314.840,”.
- 2 In line 3, delete the first “and” and insert a comma.
- 3 On page 2, line 35, delete “(a)”.
- 4 In line 36, delete “(A)” and insert “(a)”.
- 5 In line 37, delete “(B)” and insert “(b)”.
- 6 In line 41, delete “(C)” and insert “(c)”.
- 7 Delete lines 43 and 44.
- 8 On page 3, line 3, after “Code” insert a period and delete the rest of the
9 line and lines 4 through 6.
- 10 In line 7, delete the comma.
- 11 In line 9, delete the colon.
- 12 In line 10, delete “(A)” and delete “50” and insert “250”.
- 13 In line 12, delete “; and” and insert a period.
- 14 Delete lines 13 and 14.
- 15 In line 32, delete “a health benefit plan offered by the employer” and in-
16 sert “the state medical assistance program”.
- 17 On page 5, after line 27, insert:
- 18 **“SECTION 8.** ORS 314.840 is amended to read:
- 19 “314.840. (1) The Department of Revenue may:
- 20 “(a) Furnish any taxpayer, representative authorized to represent the
21 taxpayer under ORS 305.230 or person designated by the taxpayer under ORS
22 305.193, upon request of the taxpayer, representative or designee, with a copy

1 of the taxpayer's income tax return filed with the department for any year,
2 or with a copy of any report filed by the taxpayer in connection with the
3 return, or with any other information the department considers necessary.

4 “(b) Publish lists of taxpayers who are entitled to unclaimed tax refunds.

5 “(c) Publish statistics so classified as to prevent the identification of in-
6 come or any particulars contained in any report or return.

7 “(d) Disclose a taxpayer's name, address, telephone number, refund
8 amount, amount due, Social Security number, employer identification number
9 or other taxpayer identification number to the extent necessary in con-
10 nection with collection activities or the processing and mailing of corre-
11 spondence or of forms for any report, return or claim required in the
12 administration of ORS 310.630 to 310.706, any local tax under ORS 305.620,
13 or any law imposing a tax upon or measured by net income.

14 “(2) The department also may disclose and give access to information de-
15 scribed in ORS 314.835 to:

16 “(a) The Governor of the State of Oregon or the authorized representative
17 of the Governor with respect to an individual who is designated as being
18 under consideration for appointment or reappointment to an office or for
19 employment in the office of the Governor. The information disclosed shall
20 be confined to whether the individual:

21 “(A) Has filed returns with respect to the taxes imposed by ORS chapter
22 316 for those of not more than the three immediately preceding years for
23 which the individual was required to file an Oregon individual income tax
24 return.

25 “(B) Has failed to pay any tax within 30 days from the date of mailing
26 of a deficiency notice or otherwise respond to a deficiency notice within 30
27 days of its mailing.

28 “(C) Has been assessed any penalty under the Oregon personal income tax
29 laws and the nature of the penalty.

30 “(D) Has been or is under investigation for possible criminal offenses

1 under the Oregon personal income tax laws. Information disclosed pursuant
2 to this paragraph shall be used only for the purpose of making the appoint-
3 ment, reappointment or decision to employ or not to employ the individual
4 in the office of the Governor.

5 “(b) An officer or employee of the Oregon Department of Administrative
6 Services duly authorized or employed to prepare revenue estimates, or a
7 person contracting with the Oregon Department of Administrative Services
8 to prepare revenue estimates, in the preparation of revenue estimates re-
9 quired for the Governor’s budget under ORS 291.201 to 291.226, or required
10 for submission to the Emergency Board or the Joint Interim Committee on
11 Ways and Means, or if the Legislative Assembly is in session, to the Joint
12 Committee on Ways and Means, and to the Legislative Revenue Officer or
13 Legislative Fiscal Officer under ORS 291.342, 291.348 and 291.445. The De-
14 partment of Revenue shall disclose and give access to the information de-
15 scribed in ORS 314.835 for the purposes of this paragraph only if:

16 “(A) The request for information is made in writing, specifies the purposes
17 for which the request is made and is signed by an authorized representative
18 of the Oregon Department of Administrative Services. The form for request
19 for information shall be prescribed by the Oregon Department of Adminis-
20 trative Services and approved by the Director of the Department of Revenue.

21 “(B) The officer, employee or person receiving the information does not
22 remove from the premises of the Department of Revenue any materials that
23 would reveal the identity of a personal or corporate taxpayer.

24 “(c) The Commissioner of Internal Revenue or authorized representative,
25 for tax administration and compliance purposes only.

26 “(d) For tax administration and compliance purposes, the proper officer
27 or authorized representative of any of the following entities that has or is
28 governed by a provision of law that meets the requirements of any applicable
29 provision of the Internal Revenue Code as to confidentiality:

30 “(A) A state;

1 “(B) A city, county or other political subdivision of a state;

2 “(C) The District of Columbia; or

3 “(D) An association established exclusively to provide services to federal,
4 state or local taxing authorities.

5 “(e) The Multistate Tax Commission or its authorized representatives, for
6 tax administration and compliance purposes only. The Multistate Tax Com-
7 mission may make the information available to the Commissioner of Internal
8 Revenue or the proper officer or authorized representative of any govern-
9 mental entity described in and meeting the qualifications of paragraph (d)
10 of this subsection.

11 “(f) The Attorney General, assistants and employees in the Department
12 of Justice, or other legal representative of the State of Oregon, to the extent
13 the department deems disclosure or access necessary for the performance of
14 the duties of advising or representing the department pursuant to ORS
15 180.010 to 180.240 and the tax laws of this state.

16 “(g) Employees of the State of Oregon, other than of the Department of
17 Revenue or Department of Justice, to the extent the department deems dis-
18 closure or access necessary for such employees to perform their duties under
19 contracts or agreements between the department and any other department,
20 agency or subdivision of the State of Oregon, in the department’s adminis-
21 tration of the tax laws.

22 “(h) Other persons, partnerships, corporations and other legal entities,
23 and their employees, to the extent the department deems disclosure or access
24 necessary for the performance of such others’ duties under contracts or
25 agreements between the department and such legal entities, in the
26 department’s administration of the tax laws.

27 “(i) The Legislative Revenue Officer or authorized representatives upon
28 compliance with ORS 173.850. Such officer or representative shall not remove
29 from the premises of the department any materials that would reveal the
30 identity of any taxpayer or any other person.

1 “(j) The Department of Consumer and Business Services, to the extent the
2 department requires such information to determine whether it is appropriate
3 to adjust those workers’ compensation benefits the amount of which is based
4 pursuant to ORS chapter 656 on the amount of wages or earned income re-
5 ceived by an individual.

6 “(k) Any agency of the State of Oregon, or any person, or any officer or
7 employee of such agency or person to whom disclosure or access is given by
8 state law and not otherwise referred to in this section, including but not
9 limited to the Secretary of State as Auditor of Public Accounts under section
10 2, Article VI of the Oregon Constitution; the Department of Human Services
11 pursuant to ORS 314.860 and 412.094; the Division of Child Support of the
12 Department of Justice and district attorney regarding cases for which they
13 are providing support enforcement services under ORS 25.080; the State
14 Board of Tax Practitioners, pursuant to ORS 673.710; and the Oregon Board
15 of Accountancy, pursuant to ORS 673.415.

16 “(L) The Director of the Department of Consumer and Business Services
17 to determine that a person complies with ORS chapter 656 and the Director
18 of the Employment Department to determine that a person complies with
19 ORS chapter 657, the following employer information:

20 “(A) Identification numbers.

21 “(B) Names and addresses.

22 “(C) Inception date as employer.

23 “(D) Nature of business.

24 “(E) Entity changes.

25 “(F) Date of last payroll.

26 “(m) The Director of the Oregon Health Authority to determine that a
27 person has the ability to pay for care that includes services provided by the
28 Blue Mountain Recovery Center or the Oregon State Hospital or the Oregon
29 Health Authority to collect any unpaid cost of care as provided by ORS
30 chapter 179.

1 “(n) Employees of the Employment Department to the extent the Depart-
2 ment of Revenue deems disclosure or access to information on a combined
3 tax report filed under ORS 316.168 is necessary to performance of their duties
4 in administering the tax imposed by ORS chapter 657.

5 “(o) The State Fire Marshal to assist the State Fire Marshal in carrying
6 out duties, functions and powers under ORS 453.307 to 453.414, the employer
7 or agent name, address, telephone number and standard industrial classi-
8 fication, if available.

9 “(p) Employees of the Department of State Lands for the purposes of
10 identifying, locating and publishing lists of taxpayers entitled to unclaimed
11 refunds as required by the provisions of chapter 694, Oregon Laws 1993. The
12 information shall be limited to the taxpayer’s name, address and the refund
13 amount.

14 “(q) In addition to the disclosure allowed under ORS 305.225, state or lo-
15 cal law enforcement agencies to assist in the investigation or prosecution
16 of the following criminal activities:

17 “(A) Mail theft of a check, in which case the information that may be
18 disclosed shall be limited to the stolen document, the name, address and
19 taxpayer identification number of the payee, the amount of the check and the
20 date printed on the check.

21 “(B) The counterfeiting, forging or altering of a check submitted by a
22 taxpayer to the Department of Revenue or issued by the Department of
23 Revenue to a taxpayer, in which case the information that may be disclosed
24 shall be limited to the counterfeit, forged or altered document, the name,
25 address and taxpayer identification number of the payee, the amount of the
26 check, the date printed on the check and the altered name and address.

27 “(r) The United States Postal Inspection Service or a federal law
28 enforcement agency, including but not limited to the United States Depart-
29 ment of Justice, to assist in the investigation of the following criminal ac-
30 tivities:

1 “(A) Mail theft of a check, in which case the information that may be
2 disclosed shall be limited to the stolen document, the name, address and
3 taxpayer identification number of the payee, the amount of the check and the
4 date printed on the check.

5 “(B) The counterfeiting, forging or altering of a check submitted by a
6 taxpayer to the Department of Revenue or issued by the Department of
7 Revenue to a taxpayer, in which case the information that may be disclosed
8 shall be limited to the counterfeit, forged or altered document, the name,
9 address and taxpayer identification number of the payee, the amount of the
10 check, the date printed on the check and the altered name and address.

11 “(s) The United States Financial Management Service, for purposes of
12 facilitating the offsets described in ORS 305.612.

13 “(t) A municipal corporation of this state for purposes of assisting the
14 municipal corporation in the administration of a tax of the municipal cor-
15 poration that is imposed on or measured by income, wages or net earnings
16 from self-employment. Any disclosure under this paragraph may be made only
17 pursuant to a written agreement between the Department of Revenue and the
18 municipal corporation that ensures the confidentiality of the information
19 disclosed.

20 “(u) A consumer reporting agency, to the extent necessary to carry out
21 the purposes of ORS 314.843.

22 “(v) The Public Employees Retirement Board, to the extent necessary to
23 carry out the purposes of ORS 238.372 to 238.384, and to any public employer,
24 to the extent necessary to carry out the purposes of ORS 237.635 (3) and
25 237.637 (2).

26 **“(w) The Employment Department, to the extent necessary to carry**
27 **out sections 1 to 5 of this 2015 Act.**

28 “(3)(a) Each officer or employee of the department and each person de-
29 scribed or referred to in subsection (2)(a), (b), (f) to (L), [or] (n) to (q) **or (w)**
30 of this section to whom disclosure or access to the tax information is given

1 under subsection (2) of this section or any other provision of state law, prior
2 to beginning employment or the performance of duties involving such dis-
3 closure or access, shall be advised in writing of the provisions of ORS 314.835
4 and 314.991, relating to penalties for the violation of ORS 314.835, and shall
5 as a condition of employment or performance of duties execute a certificate
6 for the department, in a form prescribed by the department, stating in sub-
7 stance that the person has read these provisions of law, that the person has
8 had them explained and that the person is aware of the penalties for the
9 violation of ORS 314.835.

10 “(b) The disclosure authorized in subsection (2)(r) of this section shall be
11 made only after a written agreement has been entered into between the De-
12 partment of Revenue and the person described in subsection (2)(r) of this
13 section to whom disclosure or access to the tax information is given, pro-
14 viding that:

15 “(A) Any information described in ORS 314.835 that is received by the
16 person pursuant to subsection (2)(r) of this section is confidential informa-
17 tion that may not be disclosed, except to the extent necessary to investigate
18 or prosecute the criminal activities described in subsection (2)(r) of this
19 section;

20 “(B) The information shall be protected as confidential under applicable
21 federal and state laws; and

22 “(C) The United States Postal Inspection Service or the federal law
23 enforcement agency shall give notice to the Department of Revenue of any
24 request received under the federal Freedom of Information Act, 5 U.S.C. 552,
25 or other federal law relating to the disclosure of information.

26 “(4) The Department of Revenue may recover the costs of furnishing the
27 information described in subsection (2)(L), (m), [and] (o) to (q) **and (w)** of
28 this section from the respective agencies.”.

29 In line 28, delete “8” and insert “9”.

30 In line 41, delete “9” and insert “10”.

1 On page 6, line 23, delete “10” and insert “11”.

2 In line 36, delete “11” and insert “12”.

3 On page 7, line 4, delete “12” and insert “13”.

4 In line 12, delete “13” and insert “14”.

5 In line 19, delete “14” and insert “15”.

6 In line 23, delete “15” and insert “16”.

7 In line 38, delete “16” and insert “17”.

8 On page 13, line 2, delete “17” and insert “18”.

9 On page 14, delete lines 43 through 45 and delete page 15 and insert:

10 **“SECTION 19.** Section 2 of this 2015 Act is amended to read:

11 **“Sec. 2.** As used in sections 1 to 5 of this 2015 Act:

12 “(1) ‘Covered employee’ means an individual who meets all of the follow-

13 ing conditions:

14 “(a) The individual is an employee of a large employer.

15 “(b) The individual is enrolled in medical assistance on the basis of the

16 individual’s modified adjusted gross income in accordance with the Patient

17 Protection and Affordable Care Act (P.L. 111-148), as amended by the Health

18 Care and Education Reconciliation Act (P.L. 111-152).

19 “(c) The individual is not enrolled in medical assistance by reason of a

20 disability or being over 65 years of age.

21 “(2)(a) ‘Employer’ means an employing unit as defined in ORS 657.020.

22 “(b) An employer includes all of the members of a controlled group of

23 corporations.

24 “(c) As used in this subsection, a ‘controlled group of corporations’ means

25 a controlled group of corporations as defined in section 1563(a) of the Inter-

26 nal Revenue Code.

27 “(3) ‘Fund’ means the Employer Responsibility for Medical Assistance

28 Trust Fund created in section 5 of this 2015 Act.

29 “(4)(a) ‘Large employer’ includes any employer employing for wages or

30 salary [250] **100** or more persons to work in this state during any calendar

1 quarter in a year for which the employer responsibility penalty is calculated;
2 and

3 “(b) ‘Large employer’ does not include a public employer as defined in
4 ORS 243.650.

5 “(5) ‘Medical assistance’ has the meaning given that term in ORS 414.025.

6 “(6) ‘Safety net provider’ means any provider of comprehensive primary
7 care or acute hospital inpatient services that provides these services to a
8 significant total number of medical assistance and medically indigent pa-
9 tients in relation to the total number of patients served by the provider.

10 “(7) ‘Wages’ means wages as defined in ORS 657.105 and paid directly to
11 an individual by the individual’s employer.

12 **“SECTION 20.** Section 2 of this 2015 Act, as amended by section 19 of
13 this 2015 Act, is amended to read:

14 **“Sec. 2.** As used in sections 1 to 5 of this 2015 Act:

15 “(1) ‘Covered employee’ means an individual who meets all of the follow-
16 ing conditions:

17 “(a) The individual is an employee of a large employer.

18 “(b) The individual is enrolled in medical assistance on the basis of the
19 individual’s modified adjusted gross income in accordance with the Patient
20 Protection and Affordable Care Act (P.L. 111-148), as amended by the Health
21 Care and Education Reconciliation Act (P.L. 111-152).

22 “(c) The individual is not enrolled in medical assistance by reason of a
23 disability or being over 65 years of age.

24 “(2)(a) ‘Employer’ means an employing unit as defined in ORS 657.020.

25 “(b) An employer includes all of the members of a controlled group of
26 corporations.

27 “(c) As used in this subsection, a ‘controlled group of corporations’ means
28 a controlled group of corporations as defined in section 1563(a) of the Inter-
29 nal Revenue Code.

30 “(3) ‘Fund’ means the Employer Responsibility for Medical Assistance

1 Trust Fund created in section 5 of this 2015 Act.

2 “(4)(a) ‘Large employer’ includes any employer employing for wages or
3 salary [100] **50** or more persons to work in this state during any calendar
4 quarter in a year for which the employer responsibility penalty is calculated;
5 and

6 “(b) ‘Large employer’ does not include a public employer as defined in
7 ORS 243.650.

8 “(5) ‘Medical assistance’ has the meaning given that term in ORS 414.025.

9 “(6) ‘Safety net provider’ means any provider of comprehensive primary
10 care or acute hospital inpatient services that provides these services to a
11 significant total number of medical assistance and medically indigent pa-
12 tients in relation to the total number of patients served by the provider.

13 “(7) ‘Wages’ means wages as defined in ORS 657.105 and paid directly to
14 an individual by the individual’s employer.

15 **“SECTION 21. Sections 1 to 7 of this 2015 Act and the amendments**
16 **to ORS 314.840 by section 8 of this 2015 Act become operative on Jan-**
17 **uary 1, 2017.**

18 **“SECTION 22. (1) Section 2 of this 2015 Act, as amended by section**
19 **19 of this 2015 Act, becomes operative on January 1, 2018.**

20 **“(2) Section 2 of this 2015 Act, as amended by section 20 of this 2015**
21 **Act, becomes operative on January 1, 2019.**

22 **“SECTION 23. The Employment Department and the Oregon Health**
23 **Authority may take any action prior to the operative date specified in**
24 **section 21 of this 2015 Act that is necessary to carry out sections 1 to**
25 **7 of this 2015 Act and the amendments to ORS 314.840 by section 8 of**
26 **this 2015 Act on the operative date specified in section 21 of this 2015**
27 **Act.**

28 **“SECTION 24. In addition to and not in lieu of any other appropri-**
29 **ation, there is appropriated to the Employment Department, for the**
30 **biennium beginning July 1, 2015, out of the General Fund, the amount**

1 of \$_____, which shall be deposited into the Employer Responsibility
2 for Medical Assistance Trust Fund and may be expended only for car-
3 rying out sections 3, 4 and 6 of this 2015 Act and ORS 657.601, 657.610,
4 657.625, 657.630, 657.635, 657.640, 657.646, 657.660 and 657.665, as amended
5 by sections 9 to 17 of this 2015 Act.

6 “SECTION 25. This 2015 Act being necessary for the immediate
7 preservation of the public peace, health and safety, an emergency is
8 declared to exist, and this 2015 Act takes effect on its passage.”.

9
