

FISCAL IMPACT OF PROPOSED LEGISLATION

Measure: HB 2157 - 3

79th Oregon Legislative Assembly – 2017 Regular Session
Legislative Fiscal Office

***Only Impacts on Original or Engrossed
Versions are Considered Official***

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Measure Description:

Requires the Department of Revenue to establish a program to give tax practitioners priority access to assistance regarding personal income tax matters.

Government Unit(s) Affected:

Department of Revenue(DOR)

Analysis:

This bill requires the Department of Revenue to establish a program to give certified public accountants and other tax practitioners direct access to assistance from the Department regarding personal income tax questions. The assistance must be by telephone and other electronic means and must come from dedicated, trained employees.

The Department currently maintains a message phone for practitioner questions, as well as an e-mail box. Questions accepted through these means are limited to tax law questions. Questions about individual tax accounts are referred to the general phone line and e-mail box. The program outlined in this bill would expand this service with a dedicated, trained Public Service Representative 4 to take calls and respond to emails regarding the application of payments, general account questions, transcript requests, income verification, and notice or letter questions.

The Department will limit use of this line to practitioners and will refer calls received on this line from the general public to the general phone line. Publication of the email address and phone number will be limited to communication venues normally used to communicate with practitioners.

Policy Package 806 in the budget bill for the Department of Revenue (SB 5535) contains a PSR4 position to support this program. The Department will monitor the volume of calls and emails received from practitioners through this program and may return to the Legislature at a later date to request additional staff, as needed.