

FISCAL IMPACT OF PROPOSED LEGISLATION

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

Measure: HB 2156 - A

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

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Measure Description:

Requires the Department of Revenue to designate a phone line and other electronic means of communication to allow representatives of C and S Corporations to ask questions and resolve issues related to corporate excise/income tax in an expedited manner.

Government Unit(s) Affected:

Department of Revenue(DOR)

Analysis:

This bill establishes a program to provide representatives of C corporations and S corporations with a direct phone number and email box to communicate and resolve issues regarding excise and income tax matters before the Department of Revenue. The Department is required to provide dedicated and trained staff to respond to inquiries through the phone line and email box. The dedicated phone line and email address must be listed on notices and letters sent to C and S corporations and the general phone line and practitioner phone line cannot be listed on those notices.

The Department currently maintains a dedicated email box for corporate tax questions and responds to inquiries submitted by corporations through Revenue Online. The Department answers corporate phone calls through the general and business phone lines and dedicates a staff person to return calls from corporations when a Public Service Representative cannot answer the question initially.

While this bill streamlines the method for corporations to contact the Department, it is not clear if the program created by this bill will cause an increase in the volume of contacts. The Department will use its existing staff to implement this program. The Department will monitor the volume of calls and emails received from corporations through this program and may return to the Legislature at a later date to request additional staff, if needed.