

Enrolled
House Bill 2157

Introduced and printed pursuant to House Rule 12.00. Pre-session filed (at the request of House Special Committee on Small Business Growth)

CHAPTER

AN ACT

Relating to a method of communication for certified public accountants to contact the Department of Revenue regarding Oregon tax laws.

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

SECTION 1. Section 2 of this 2017 Act is added to and made a part of ORS chapter 305.

SECTION 2. (1)(a) The Department of Revenue shall establish a program by means of which the department may give priority to persons who are certified under ORS 673.040 and other tax practitioners who have questions about or wish to resolve issues concerning Oregon tax laws and the application of Oregon tax laws to personal income tax accounts. The program must:

- (A) Serve as the first point of contact for tax practitioners;**
 - (B) Dedicate trained employees, a telephone number and other electronic means of communication exclusively for the tax practitioners' use; and**
 - (C) Provide resources that are sufficient to answer questions and resolve issues in an expedited manner.**
- (b) The department may determine which tax practitioners may make use of the program, but shall include tax practitioners who provide tax advice, prepare income taxes or act on an individual taxpayer's behalf with respect to an issue related to the taxpayer's account with the department.**

(2) The program described in subsection (1) of this section at a minimum must provide tax practitioners with assistance in:

- (a) Locating and applying payments;**
- (b) Understanding department communications, including notices and letters;**
- (c) Receiving general procedural guidance and estimates of the length of time that a procedure will take;**
- (d) Making account adjustments;**
- (e) Securing taxpayer income verifications; and**
- (f) Receiving transcripts of taxpayer accounts.**

(3) The department shall track customer satisfaction with the program described in subsection (1) of this section.

Passed by House June 30, 2017

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Timothy G. Sekerak, Chief Clerk of House

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Tina Kotek, Speaker of House

Passed by Senate July 5, 2017

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Peter Courtney, President of Senate

Received by Governor:

.....M,....., 2017

Approved:

.....M,....., 2017

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Kate Brown, Governor

Filed in Office of Secretary of State:

.....M,....., 2017

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Dennis Richardson, Secretary of State