

A-Engrossed
House Bill 2157

Ordered by the House June 29
Including House Amendments dated June 29

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

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.

Requires Department of Revenue to establish [*and maintain toll-free telephone number and other electronic means of communication to answer certified public accountants who have questions about or wish to resolve issues concerning*] **program by means of which department may give priority to certified public accountants and other tax practitioners who have questions about or wish to resolve issues concerning** Oregon tax laws or application of Oregon tax laws **to personal income tax accounts**. Requires department to [*monitor and provide sufficient staffing for telephone number and electronic means of communication to permit department*] **ensure that program serves as first point of contact for tax practitioners, dedicate trained employees, telephone number and other electronic means of communication exclusively for tax practitioners' use and provide resources that are sufficient** to answer questions or resolve issues in expedited manner. Permits department by rule to specify credentials persons must present to use telephone number or electronic means of communication. **Specifies minimum level of assistance that program must provide.**

A BILL FOR AN ACT

1
2 Relating to a method of communication for certified public accountants to contact the Department
3 of Revenue regarding Oregon tax laws.

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

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

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

11 **(A) Serve as the first point of contact for tax practitioners;**

12 **(B) Dedicate trained employees, a telephone number and other electronic means of com-**
13 **munication exclusively for the tax practitioners' use; and**

14 **(C) Provide resources that are sufficient to answer questions and resolve issues in an**
15 **expedited manner.**

16 **(b) The department may determine which tax practitioners may make use of the pro-**
17 **gram, but shall include tax practitioners who provide tax advice, prepare income taxes or**
18 **act on an individual taxpayer's behalf with respect to an issue related to the taxpayer's ac-**
19 **count with the department.**

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

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.

- 1 **(a) Locating and applying payments;**
 - 2 **(b) Understanding department communications, including notices and letters;**
 - 3 **(c) Receiving general procedural guidance and estimates of the length of time that a**
 - 4 **procedure will take;**
 - 5 **(d) Making account adjustments;**
 - 6 **(e) Securing taxpayer income verifications; and**
 - 7 **(f) Receiving transcripts of taxpayer accounts.**
 - 8 **(3) The department shall track customer satisfaction with the program described in**
 - 9 **subsection (1) of this section.**
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