

## HOUSE AMENDMENTS TO HOUSE BILL 2157

By JOINT COMMITTEE ON WAYS AND MEANS

June 29

1 Delete lines 6 through 14 of the printed bill and insert:

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

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

8 **“(B) Dedicate trained employees, a telephone number and other electronic means of**  
9 **communication exclusively for the tax practitioners’ use; and**

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

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

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

18 **“(a) Locating and applying payments;**

19 **“(b) Understanding department communications, including notices and letters;**

20 **“(c) Receiving general procedural guidance and estimates of the length of time that a**  
21 **procedure will take;**

22 **“(d) Making account adjustments;**

23 **“(e) Securing taxpayer income verifications; and**

24 **“(f) Receiving transcripts of taxpayer accounts.**

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

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