

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)

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 **as introduced**.

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 Oregon tax laws or application of Oregon tax laws. Requires department to monitor and provide sufficient staffing for telephone number and electronic means of communication to permit department 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.

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) The Department of Revenue shall establish and maintain a toll-free**
7 **telephone number and other electronic means of communication to answer persons who are**
8 **certified under ORS 673.040 who have questions about or wish to resolve issues concerning**
9 **Oregon tax laws or the application of Oregon tax laws. The department shall monitor and**
10 **provide staffing for the telephone number and electronic means of communication that is**
11 **sufficient to answer questions and resolve issues in an expedited manner.**

12 **(2) The department by rule may specify the credentials or other type of identification a**
13 **person must present to the department in order to use the telephone number or electronic**
14 **means of communication described in subsection (1) of this section.**

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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.