

HOUSE AMENDMENTS TO HOUSE BILL 2284

By COMMITTEE ON REVENUE

March 15

1 On page 1 of the printed bill, delete lines 5 through 29 and insert:

2 “**SECTION 1.** ORS 305.215 is amended to read:

3 “305.215. (1) [*Where there are conflicting claims to a personal exemption credit for a dependent*
4 *allowed under the personal income tax laws, the Department of Revenue shall notify by certified mail*
5 *each person claiming the same dependent, and shall set a time and place convenient to each claim in-*
6 *sofar as it is practicable, for a joint determination of the conflicting claims. Each person so notified*
7 *who appears shall bring*] **When persons file conflicting returns or reports addressing an item**
8 **of income, deduction or credit allowed under the personal income tax laws, the Department**
9 **of Revenue may examine all conflicting claims. After examining the claims, the department**
10 **shall notify each person reporting the item that the department shall make a joint determi-**
11 **nation to resolve the conflict. Each notified person shall provide** the information from the
12 person’s income tax returns or reports that supports the person’s [*claim*] **position**, together with all
13 records, data or other evidence providing the necessary supporting material to the information
14 shown on the income tax return. All such material shall be available for inspection by the other
15 [*claimant*] **person**, notwithstanding any provision of ORS 314.835, 314.840 or 314.991. If [*either*
16 *claimant*] **any person** fails or refuses to [*appear or bring such*] **provide the** information in part or
17 in whole, the department shall make its determination on the basis of all the information and evi-
18 dence supplied. The provisions of this chapter relating to the administration of the personal income
19 tax laws apply to the determination.

20 “(2) If an appeal is taken to the Oregon Tax Court pursuant to ORS 305.560 [*by either*
21 *claimant*], each [*claimant*] **person** shall make available to the court information from the person’s
22 income tax returns or reports supporting that person’s [*claim*] **position**, together with all evidence
23 or supporting data furnished to or subpoenaed by the Department of Revenue, as well as such other
24 information as may be presented to the court in the manner otherwise provided for in the hearing
25 of cases in the Oregon Tax Court. If [*either claimant*] **any person** fails or refuses to appear or bring
26 such information in part or in whole, the court shall make its determination on the basis of all the
27 evidence introduced. All such evidence shall constitute a public record and shall be available to the
28 parties and the court notwithstanding any provision of ORS 314.835, 314.840 or 314.991.”.

29 On page 2, delete lines 1 and 2.

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