

# House Bill 3180

Sponsored by Representatives NATHANSON, MCKEOWN; Representatives EVANS, LIVELY, MEEK, NOSSE

## 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**.

Authorizes Department of Revenue and units of local government to disclose to each other information related to administration of transient lodging tax laws. Provides process for ensuring confidentiality of state transient lodging tax information.

Takes effect on 91st day following adjournment sine die.

## A BILL FOR AN ACT

1  
2 Relating to disclosure of information for purposes of administering transient lodging taxes; and  
3 prescribing an effective date.

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 320.300 to**  
6 **320.350.**

7 **SECTION 2. (1) As used in this section, "confidential information" means information**  
8 **contained in state transient lodging tax returns required under ORS 320.315, any information**  
9 **in state transient lodging tax reports from which information about a particular taxpayer**  
10 **may be determined and any other information or reports exchanged by the Department of**  
11 **Revenue and a unit of local government related to transient lodging taxpayers that is confi-**  
12 **dential pursuant to the confidentiality provisions of ORS 320.330.**

13 **(2)(a) Notwithstanding the confidentiality provisions of ORS 320.330 and except as pro-**  
14 **vided in paragraph (d) of this subsection, upon written request, the Department of Revenue**  
15 **shall disclose information received under ORS 320.305 to 320.340, or any reports or other form**  
16 **of analysis based on the information, to a unit of local government for purposes of local**  
17 **transient lodging taxes imposed or administered by the unit of local government.**

18 **(b) Before making a request under paragraph (a) of this subsection, the unit of local**  
19 **government must provide written notice, to the officers, employees and agents of the unit**  
20 **of local government who will receive the confidential information, of the provisions of ORS**  
21 **314.835 and 314.991 (2) relating to the penalties for unlawful disclosure of confidential infor-**  
22 **mation.**

23 **(c) Before disclosing confidential information requested under this subsection to officers,**  
24 **employees and agents, the unit of local government must receive from the officers, employ-**  
25 **ees and agents certification of receipt of the notice required under paragraph (b) of this**  
26 **subsection.**

27 **(d) The department may refuse to comply with a request if compliance would be unduly**  
28 **burdensome or expensive.**

29 **(3)(a) Notwithstanding any other provision of law and except as provided in paragraph (b)**  
30 **of this subsection, upon written request, a unit of local government shall disclose informa-**

**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 tion received under ORS 320.345 to 320.350, or any reports or other form of analysis based  
2 on the information, to the Department of Revenue for purposes of the administration of the  
3 state transient lodging tax by the department.

4 (b) The unit of local government may refuse to comply with a request if compliance  
5 would be unduly burdensome or expensive.

6 (4)(a) A unit of local government may disclose confidential information only to qualified  
7 personnel for management audits, financial audits or research conducted by any accredited  
8 university, the League of Oregon Cities or the Association of Oregon Counties.

9 (b) Personnel who receive information from confidential communications or records may  
10 not disclose the information except to the extent that disclosure is consistent with the au-  
11 thorized purposes for which the personnel obtained the information.

12 (c) For audits or research, personnel who receive confidential information may not di-  
13 rectly or indirectly disclose in a report or any other manner the identity of a taxpayer, in-  
14 cluding a taxpayer identification number or Social Security number.

15 (5) Information requested under this section is not required to be provided more fre-  
16 quently than once per calendar quarter.

17 (6) A request made under subsection (2) or (3) of this section remains in effect until the  
18 unit of local government that made the request or the department, respectively, requests in  
19 writing to discontinue receiving the information.

20 (7) The Department of Revenue, after consultation with local governments, shall adopt  
21 rules establishing the process for making requests under this section, including, but not  
22 limited to, forms and timing, information that may be disclosed and the notice and certi-  
23 fication requirements under subsection (2)(b) and (c) of this section.

24 **SECTION 3.** This 2017 Act takes effect on the 91st day after the date on which the 2017  
25 regular session of the Seventy-ninth Legislative Assembly adjourns sine die.

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