

# Senate Bill 452

Sponsored by Senator THOMSEN (Presession filed.)

## 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 conduct study of communication methods department has in place to answer questions from taxpayers or resolve issues that taxpayers have with Oregon tax laws. Requires department to report results of study to committee of Legislative Assembly.

Declares emergency, effective on passage.

## A BILL FOR AN ACT

1  
2 Relating to a study of the performance of the Department of Revenue's methods for communicating  
3 with taxpayers; and declaring an emergency.

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

5 **SECTION 1. (1) The Department of Revenue shall conduct a study to examine the effi-**  
6 **ciency of the department's communications with taxpayers concerning questions about**  
7 **Oregon tax law or the application of Oregon tax law. The study must examine how taxpayers**  
8 **interact with the department using the communication methods the department has in place**  
9 **for the purposes identified in this subsection, how the department can improve the inter-**  
10 **action, what difficulties or problems that taxpayers have with the communication methods**  
11 **and related issues.**

12 **(2) The department shall conduct the study with the goal of identifying methods for im-**  
13 **proving the experience of taxpayers who use the methods of communication the department**  
14 **has in place, with a particular emphasis on reducing the amount of time that taxpayers must**  
15 **wait or the amount of repeated interaction that taxpayers must have with the department**  
16 **in order to have questions answered or issues resolved.**

17 **(3) The department shall report the results of the study to an interim committee of the**  
18 **Legislative Assembly that is related to taxation not later than December 31, 2017.**

19 **SECTION 2. Section 1 of this 2017 Act is repealed on January 1, 2018.**

20 **SECTION 3. This 2017 Act being necessary for the immediate preservation of the public**  
21 **peace, health and safety, an emergency is declared to exist, and this 2017 Act takes effect**  
22 **on passage.**

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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.