

Requested by JOINT COMMITTEE ON WAYS AND MEANS

**PROPOSED AMENDMENTS TO
HOUSE BILL 2157**

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

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

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

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

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

14 **“(b) The department may determine which tax practitioners may**
15 **make use of the program, but shall include tax practitioners who**
16 **provide tax advice, prepare income taxes or act on an individual**
17 **taxpayer’s behalf with respect to an issue related to the taxpayer’s**
18 **account with the department.**

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

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

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

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

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

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

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

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

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