

HB 2284-1
(LC 798)
2/22/17 (CMT/ps)

Requested by HOUSE COMMITTEE ON REVENUE

**PROPOSED AMENDMENTS TO
HOUSE BILL 2284**

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*
4 *credit for a dependent allowed under the personal income tax laws, the De-*
5 *partment of Revenue shall notify by certified mail each person claiming the*
6 *same dependent, and shall set a time and place convenient to each claim in-*
7 *sofar as it is practicable, for a joint determination of the conflicting claims.*
8 *Each person so notified who appears shall bring]* **When persons file con-**
9 **flicting returns or reports addressing an item of income, deduction or**
10 **credit allowed under the personal income tax laws, the Department**
11 **of Revenue may examine all conflicting claims. After examining the**
12 **claims, the department shall notify each person reporting the item**
13 **that the department shall make a joint determination to resolve the**
14 **conflict. Each notified person shall provide** the information from the
15 person’s income tax returns or reports that supports the person’s [*claim*]
16 **position**, together with all records, data or other evidence providing the
17 necessary supporting material to the information shown on the income tax
18 return. All such material shall be available for inspection by the other
19 [*claimant*] **person**, notwithstanding any provision of ORS 314.835, 314.840 or
20 314.991. If [*either claimant*] **any person** fails or refuses to [*appear or bring*
21 *such*] **provide the** information in part or in whole, the department shall

1 make its determination on the basis of all the information and evidence
2 supplied. The provisions of this chapter relating to the administration of the
3 personal income tax laws apply to the determination.

4 “(2) If an appeal is taken to the Oregon Tax Court pursuant to ORS
5 305.560 [*by either claimant*], each [*claimant*] **person** shall make available to
6 the court information from the person’s income tax returns or reports sup-
7 porting that person’s [*claim*] **position**, together with all evidence or sup-
8 porting data furnished to or subpoenaed by the Department of Revenue, as
9 well as such other information as may be presented to the court in the
10 manner otherwise provided for in the hearing of cases in the Oregon Tax
11 Court. If [*either claimant*] **any person** fails or refuses to appear or bring
12 such information in part or in whole, the court shall make its determination
13 on the basis of all the evidence introduced. All such evidence shall constitute
14 a public record and shall be available to the parties and the court notwith-
15 standing any provision of ORS 314.835, 314.840 or 314.991.”

16 On page 2, delete lines 1 and 2.

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