



MEMORANDUM

Prepared for: Oregon State Senate
Date: September 14, 2020
By: Tyler Larson, Analyst
Re: Legislative Review of Executive Appointments

LPRO: LEGISLATIVE POLICY AND RESEARCH OFFICE

DIRECTOR OF THE OREGON DEPARTMENT OF REVENUE

The Governor has appointed the following individual to serve as the Director of the Oregon Department of Revenue subject to Senate confirmation.¹

Appointees

Betsy Imholt of Wilsonville; New Appointment

Term

August 3, 2020 – August 2, 2024; serves at the pleasure of the Governor.

Appointment/Confirmation Authority

[ORS 305.035 \(2019\)](#)

Statement of Economic Interest²

Required.

Statutory Requirements³

The director is appointed by the Governor and subject to confirmation by the Senate.⁴ The director serves a four-year term and at the pleasure of the Governor. The director must be skilled and expert in matters of taxation or financial administration and must devote their entire time to the performance of the duties imposed upon the department. Before entering upon the duties of office, the director must be bonded.

Duties and Authority

The Oregon Department of Revenue administers the revenue and tax laws of this state.⁵ The director provides general supervision over the administration of the department and must coordinate all department activities.⁶ The director must:⁷

¹ [Or. Const. art. III sect. 4](#), [ORS 171.562 and 171.565 \(2019\)](#).

² [ORS 244.050 \(2019\)](#).

³ [ORS 182.100 \(2019\)](#) for affirmative action policy and [ORS 236.115 \(2019\)](#) for diversity criteria.

⁴ [ORS 305.035 \(2019\)](#).

⁵ [ORS 305.015 \(2019\)](#).

⁶ [ORS 305.035 to 305.045 \(2019\)](#).

⁷ [ORS 305.025 to 305.860 \(2019\)](#).

- use all reasonable means to increase efficiency and economy by coordinating work and sharing resources with other agencies, including but not limited to the mutual use of field officers and field auditors;
- provide administrative staff, fiscal, planning, and research facilities and services for the agencies within the department;
- represent Oregon as a member of the Multistate Tax Commission;
- serve as a nonvoting, ex officio member of the Oregon Charitable Checkoff Commission; and
- prepare and distribute a statement of the rights of taxpayers.

The director may:⁸

- alter or amend the organization of the department, including its administrative divisions, as the director deems necessary to achieve the greatest efficiency and economy in its operation;
- delegate any power to an officer or employee within the department;
- with the approval of the Governor, designate a deputy director skilled and expert in matters of taxation or financial administration to serve at the pleasure of the director;
- appoint and remove such officers, agents, and employees as the director considers necessary;
- call upon the district attorney or Attorney General to institute and conduct prosecutions for violations of the laws in respect to the assessment and taxation of property and the collection of public taxes and revenues;
- extend any statutory period of limitation for taking action on any tax that is collected by the department when the director determines, in the director's sole discretion, that an action of the Internal Revenue Service or a state-declared emergency will impair the ability of Oregon taxpayers or the state to take the action required within the time prescribed by law;
- subpoena and examine witnesses, administer oaths, and order the production of any books or papers in the hands of any person, company, or corporation, whenever necessary in the prosecution of any inquiries deemed necessary or proper;
- adjust the interest rate for deficiencies, delinquencies, and refunds under specified circumstances;
- enter into an intergovernmental reciprocal agreement with the United States Financial Management Service and the Internal Revenue Service for the purpose of engaging in the offset of federal tax refunds or other federal payments;
- engage the services of a collection agency to collect any taxes, interest, and penalties; and
- enter into, alter, modify, and terminate agreements for tax installment payments.

⁸ [ORS 305.025 to 305.980 \(2019\)](#).