

A-Engrossed
Senate Bill 523

Ordered by the Senate March 22
Including Senate Amendments dated March 22

Sponsored by Senator JOHNSON (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.

Authorizes Department of Revenue to make publicly available by posting online information about delinquent tax debtors.

Applies to all liquidated and delinquent tax debt owed to state on or after effective date of Act and to all tax periods for which tax debt is delinquent.

Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

1
2 Relating to notification of public about delinquent tax debtors; and prescribing an effective date.

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

4 **SECTION 1. Section 2 of this 2019 Act is added to and made a part of ORS chapter 305.**

5 **SECTION 2. (1) The Department of Revenue may, in the time and manner determined**
6 **by the department, make available by posting on the department's website information about**
7 **debtors who owe delinquent tax debt to the department in any of the following circum-**
8 **stances:**

9 (a) **The debtor is not in a department-approved payment plan under ORS 305.890;**

10 (b) **The debtor is not in an open bankruptcy;**

11 (c) **The debtor is not appealing the debt in good faith;**

12 (d) **The debtor is not in an agreement approved by the department to resolve payment**
13 **of the debt under ORS 305.150 or 305.155;**

14 (e) **The unpaid balance owed by the debtor, including tax, penalty and interest is greater**
15 **than \$50,000; or**

16 (f) **The department has issued a warrant for collection of the debt under ORS 267.385,**
17 **314.430, 316.207, 320.080, 321.570 or 323.390.**

18 (2) **For purposes of posting debtor information pursuant to this section and**
19 **notwithstanding ORS 314.835, the department may disclose the following:**

20 (a) **The debtor's name, including other names or aliases associated with the identity of**
21 **the debtor;**

22 (b) **The name of a liable officer, if the debtor is a business;**

23 (c) **The debtor's current city and state of residence;**

24 (d) **A lien identification number for the debt;**

25 (e) **The type of debt; and**

26 (f) **The current amount due from the debtor.**

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 **(3) Within 14 days of the resolution of any debt about which information is posted online,**
2 **the department shall remove information related to the debt from the department's website**
3 **or otherwise indicate debt was resolved in full.**

4 **(4) Notwithstanding the disclosure allowed under subsection (2) of this section, any in-**
5 **formation contained in the department's systems that is used in making debtor information**
6 **available online remains subject to any applicable confidentiality protections provided by law**
7 **and is exempt from public records disclosure.**

8 **SECTION 3. Section 2 of this 2019 Act applies to all liquidated and delinquent tax debt**
9 **owed to this state on or after the effective date of this 2019 Act and to all tax periods for**
10 **which tax debt is delinquent.**

11 **SECTION 4. This 2019 Act takes effect on the 91st day after the date on which the 2019**
12 **regular session of the Eightieth Legislative Assembly adjourns sine die.**

13