

SB 1703 -2, -3 STAFF MEASURE SUMMARY

Joint Committee On The Second Special Session of 2020

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Meeting Dates: 8/10

WHAT THE MEASURE DOES:

Authorizes Governor during a statutorily declared emergency to authorize the Department of Revenue director to share information from tax reports or tax returns with any state agency if the director determines that the administration of any federal or state law or program requires the information to enable the agency to verify the identity and income of any person for the purposes related to the emergency or any consequence of the emergency. Declares emergency, effective on passage.

ISSUES DISCUSSED:

EFFECT OF AMENDMENT:

-2 Limits Department of Revenue to sharing information only with the Oregon Employment Department (OED). Requires OED to maintain confidentiality of the information.

-3 Limits Department of Revenue (DOR) to sharing information only with the Oregon Employment Department (OED). Requires OED to maintain confidentiality of the information. Allows DOR to share information with OED until the state of emergency ends or March 1, 2021, whichever occurs first.

BACKGROUND:

Except as otherwise specifically provided in administrative rule, the Department of Revenue (DOR) is prohibited from disclosing or sharing the amount of income, expense, deduction, exclusion, or credit disclosed in any tax report or tax return required in the administration of any local income or sales tax or that is required under the state's income tax laws.

Senate Bill 1703 authorizes the DOR, during declared emergencies, to share information from an individuals' income tax returns with other state agencies who are administering federal or state laws or programs that require such information to verify the identity and income of program applicants. One example is Pandemic Unemployment Assistance (PUA), a federal program administered by the Oregon Employment Department. The PUA program provides unemployment benefits to those who are not eligible for regular unemployment insurance, many of whom are self-employed. Access to tax returns filed with the DOR would enable the Employment Department to process PUA claims more quickly.