

**SB 1703 A STAFF MEASURE SUMMARY**

**Carrier:** Sen. Hass

**Joint Committee On The Second Special Session of 2020**

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**Action Date:** 08/10/20

**Action:** Do pass with amendments. (Printed A-Eng.)

**Senate Vote**

**Yeas:** 4 - Girod, Johnson, President Courtney, Steiner Hayward

**Nays:** 1 - Findley

**House Vote**

**Yeas:** 5 - Drazan, Holvey, Rayfield, Smith G, Speaker Kotek

**Fiscal:** Has minimal fiscal impact

**Revenue:** No revenue impact

**Prepared By:** Jan Nordlund, LPRO Analyst

**Meeting Dates:** 8/10

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**WHAT THE MEASURE DOES:**

Authorizes Governor during a statutorily declared emergency to authorize the Department of Revenue (DOR) director to share information from tax reports or tax returns with the Oregon Department of Employment (OED) if the DOR 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. Allows DOR to share information with OED until the state of emergency ends or March 1, 2021, whichever occurs first. Declares emergency, effective on passage.

**ISSUES DISCUSSED:**

- Use of tax return information to speed claims processing and reduce fraud
- Restrictions in amendment limiting the agencies and time period for DOR data sharing
- Agency and information technology controls to prevent a data breach
- Existing data sharing arrangements between DOR and OED
- Ability for applicants to provide OED with authorization to obtain their tax return information from DOR

**EFFECT OF AMENDMENT:**

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-A authorizes the DOR, during declared emergencies, to share information from an individual's income tax returns with the Employment Department (OED) to enable the administration of 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 OED. 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 OED to process PUA claims more quickly.