

FISCAL IMPACT OF PROPOSED LEGISLATION

81st Oregon Legislative Assembly – 2021 Regular Session
Legislative Fiscal Office

Measure: HB 3373 - 2

*Only Impacts on Original or Engrossed
Versions are Considered Official*

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Measure Description:

Establishes the office of the Taxpayer Advocate in the Department of Revenue.

Government Unit(s) Affected:

Department of Revenue (DOR), Oregon Judicial Department (OJD), Legislative Assembly

Analysis:

This fiscal impact statement is for the purpose of transmitting the measure from the House Committee on Revenue to the Joint Committee on Ways and Means.

House 3373, as amended by the -2 amendments, establishes the office of the Taxpayer Advocate within the Department of Revenue (DOR). The director of DOR must select the Taxpayer Advocate and employees of the office, which may include DOR employees. The measure authorizes the Taxpayer Advocate to issue orders related to taxpayers experiencing significant hardship due to action by DOR, only in cases where the Taxpayer Advocate determines that DOR is not following applicable administrative rules or guidance related to DOR procedures. Orders issued by the Taxpayer Advocate may require DOR to cease action or refrain from additional action based upon a finding of significant hardship by the Taxpayer Advocate. The measure authorizes the DOR director or deputy director with to review or rescind an order by the Taxpayer Advocate. If the director or deputy director modify such an order, the director or deputy director must provide a written explanation to the Taxpayer Advocate. No later than February 15 of every odd-numbered year, the Taxpayer Advocate must submit a report to a committee of the Legislative Assembly related to revenue regarding the operations of the office. The measure takes effect on January 1, 2022.

The measure is anticipated to have an impact on the Department of Revenue, Oregon Judicial Department, and the Legislative Assembly.

A more complete fiscal analysis on the measure will be prepared as the measure is considered in the Joint Committee on Ways and Means.

Further Analysis Required