House Bill 2385

Sponsored by Representative MARSH (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 as introduced.

Directs Department of Revenue to develop, implement and maintain software system that enables online filing and processing of returns and database of information entered in software system. Provides that use of software system shall be mandatory. Authorizes department to use database to produce anonymized reports.

Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

Relating to the development of an online software system for property tax returns; and prescribing an effective date.

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

SECTION 1. (1) The Department of Revenue shall develop, implement and maintain:
   (a) A software system that enables any person required to file a return under ORS 308.290 and county assessors to perform their respective related duties online; and
   (b) A database of information entered in the software system.
   (2) The department shall consult county assessors, county tax collectors, taxpayers and other stakeholders in the process of developing and implementing the software system and database.
   (3) Once the software system is in operation, use of the system to perform any action required under or related to ORS 308.290 shall be mandatory.
   (4) The department may use the database to produce any report that the department considers necessary or useful in exercising the department's duties under ORS 306.115. The reports may not reveal the identity of any taxpayer or any other person.

SECTION 2. There is appropriated to the Department of Revenue, for the biennium beginning July 1, 2021, out of the General Fund, the amount of $_______ for the purpose of carrying out the provisions of section 1 of this 2021 Act.

SECTION 3. This 2021 Act takes effect on the 91st day after the date on which the 2021 regular session of the Eighty-first Legislative Assembly adjourns sine die.

NOTE: Matter in boldfaced type in an amended section is new; matter in italic and bracketed is existing law to be omitted.

New sections are in boldfaced type.

LC 2938