

SUBCOMMITTEE RECOMMENDATION

Item 79: Department of Revenue Certificates of Tax Compliance

To: Ways and Means Full Committee
From: General Government Subcommittee
Carrier: Senator Campos

The General Government Subcommittee recommends that the Joint Interim Committee on Ways and Means recommend appropriating \$640,238 General Fund, increasing Other Funds expenditure limitation by \$194,329, and authorizing the establishment of seven permanent full-time positions in a budget reconciliation bill during the 2024 legislative session for the Department of Revenue to support increased demand for certificates of tax compliance.

The Department of Revenue issues tax compliance certificates to businesses that pay taxes in Oregon, if requested. The Department has experienced significant increases in the annual number of certificate requests due to a growing list of state agencies that require the certificates for certain businesses to obtain or renew their license. Among other examples, the Oregon Liquor Control Commission recently began mandating tax compliance certificates for the issuance and renewal of marijuana retailer licenses.

To address this and other state agency mandates for tax compliance certificates, the Department is requesting a budget increase to establish seven permanent full-time positions. The positions include six Public Service Representative 4 positions and one Information Systems Specialist 4.

The General Government Subcommittee recommends approval.