

SENATE AMENDMENTS TO SENATE BILL 1

By COMMITTEE ON FINANCE AND REVENUE

April 11

1 On page 2 of the printed bill, delete lines 2 through 21 and insert:

2 **“SECTION 4. (1) The Department of Revenue shall:**

3 **“(a) Ensure that all data collected pursuant to section 2 of this 2023 Act is used only for**
4 **the purposes described in sections 2 and 7 of this 2023 Act.**

5 **“(b) Maintain and store data collected pursuant to section 2 of this 2023 Act separately**
6 **from other information provided on tax returns filed under ORS chapter 316, and provide**
7 **that the data is accessible only to the following:**

8 **“(A) Research section staff of the department.**

9 **“(B) Other department staff that are assigned to process the data and process or pro-**
10 **gram the underlying systems for the data collection schedule, but only to the extent neces-**
11 **sary for that purpose.**

12 **“(C) The staff of the Legislative Revenue Office.**

13 **“(D) The division of the Oregon Department of Administrative Services that serves as**
14 **office of economic analysis.**

15 **“(c) Maintain records sufficient to verify that Department of Revenue personnel having**
16 **access to data collected pursuant to section 2 of this 2023 Act are limited to those personnel**
17 **listed in paragraph (b)(A) and (B) of this subsection and sufficient to ensure compliance with**
18 **this subsection.**

19 **“(2) Tax practitioners and tax preparation software vendors may use and retain data**
20 **collected pursuant to section 2 of this 2023 Act only to the extent necessary to assist tax-**
21 **payers in the preparing and filing of returns required under ORS chapter 316 and may not**
22 **use the data, or allow it to be used, for any other reason.**

23 **“(3) Notwithstanding any intergovernmental reciprocal agreements entered into by the**
24 **Department of Revenue, the department may not allow the Internal Revenue Service access**
25 **to the data collected under section 2 of this 2023 Act.”.**

26 Delete lines 35 through 42 and insert:

27 **“SECTION 7. (1) The Department of Revenue shall use data collected on the data col-**
28 **lection schedule required under section 2 of this 2023 Act to the extent feasible, to inform:**

29 **“(a) The development of racial impact statements;**

30 **“(b) The analysis of proposed administrative rules and budget requests; and**

31 **“(c) The response by the department to certain requests for information from the Leg-**
32 **islative Assembly.**

33 **“(2) If the Department of Revenue, the Legislative Revenue Officer or the Oregon De-**
34 **partment of Administrative Services includes data collected under section 2 of this 2023 Act**
35 **in a report or as other output, the data shall be presented only in aggregated and anonymized**

1 **form.”.**

2 In line 44, delete “2023 tax year” and insert “2024 tax year”.

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