

**HB 4031 A STAFF MEASURE SUMMARY**

**Senate Committee On Finance and Revenue**

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**Prepared By:** Jonathan Hart, Economist

**Meeting Dates:** 3/5

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**WHAT THE MEASURE DOES:**

Extends to local government agencies the same confidentiality requirements placed on the Department of Revenue with respect to tax information received by the agency. Includes local government agencies that collect, administer, or manage a local tax imposed upon or measured by gross receipts, gross or net income, wages or net earnings from self-employment, local general sales and use taxes or marijuana taxes. Declares an emergency, effective on passage.

**ISSUES DISCUSSED:**

**EFFECT OF AMENDMENT:**

No amendment.

**BACKGROUND:**

A public record is statutorily defined as any information that

- is prepared, owned, used, or retained by a state agency or political subdivision;
- relates to an activity, transaction, or function of a state agency or political subdivision; and,
- is necessary to satisfy the "legal, administrative or historical policies, requirements or needs" of the state agency or political subdivision.

With the implementation of several new local taxes, there has been interest by outside groups in obtaining information about program taxpayers. In particular, there is a current court case over the release of information about businesses that pay taxes for Portland's Clean Energy Fund.