

HB 4031-5  
(LC 275)  
2/28/24 (DJ/ej/ps)

Requested by HOUSE COMMITTEE ON REVENUE (at the request of Representative Nancy Nathanson)

**PROPOSED AMENDMENTS TO  
HOUSE BILL 4031**

1 In line 2 of the printed bill, before the period insert “; amending ORS  
2 314.835; and declaring an emergency”.

3 Delete lines 4 through 8 and insert:

4 **“SECTION 1.** ORS 314.835 is amended to read:

5 “314.835. (1) Except as otherwise specifically provided in rules adopted  
6 under ORS 305.193 or in other law, it shall be unlawful for the Department  
7 of Revenue or any officer or employee of the department to divulge or make  
8 known in any manner the amount of income, expense, deduction, exclusion  
9 or credit or any particulars set forth or disclosed in any report or return  
10 required in the administration of any local tax pursuant to ORS 305.620 or  
11 required under a law imposing a tax upon or measured by net income. It  
12 shall be unlawful for any person or entity to whom information is disclosed  
13 or given by the department pursuant to ORS 314.840 (2) or any other pro-  
14 vision of state law to divulge or use such information for any purpose other  
15 than that specified in the provisions of law authorizing the use or disclosure.  
16 No subpoena or judicial order shall be issued compelling the department or  
17 any of its officers or employees, or any person who has acquired information  
18 pursuant to ORS 314.840 (2) or any other provision of state law to divulge  
19 or make known the amount of income, expense, deduction, exclusion or credit  
20 or any particulars set forth or disclosed in any report or return except where  
21 the taxpayer’s liability for income tax is to be adjudicated by the court from

1 which such process issues.

2 **“(2) For the purposes of public records disclosure in ORS 192.311 to**  
3 **192.478, or otherwise, the confidentiality rules and requirements in this**  
4 **section apply to any local government agency and its officers and**  
5 **employees in the same manner in which they apply to the Department**  
6 **of Revenue and its officers and employees.**

7 “[2] (3) As used in this section:

8 **“(a) ‘Local government agency’ means an agency, department or**  
9 **other subdivision of a local government or local service district, as**  
10 **those terms are defined in ORS 174.116, that collects, administers or**  
11 **manages a local tax imposed upon or measured by gross receipts, gross**  
12 **or net income, wages or net earnings from self-employment, local**  
13 **general sales and use taxes or taxes imposed under ORS 475C.453.**

14 “[a] (b) ‘Officer,’ ‘employee’ or ‘person’ includes an authorized repre-  
15 sentative of the officer, employee or person, or any former officer, employee  
16 or person, or an authorized representative of such former officer, employee  
17 or person.

18 “[b] (c) ‘Particulars’ includes, but is not limited to, a taxpayer’s name,  
19 address, telephone number, Social Security number, employer identification  
20 number or other taxpayer identification number and the amount of refund  
21 claimed by or granted to a taxpayer.

22 **“SECTION 2. This 2024 Act being necessary for the immediate**  
23 **preservation of the public peace, health and safety, an emergency is**  
24 **declared to exist, and this 2024 Act takes effect on its passage.”.**

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