Overview: Oregon Income Tax Administration

House Committee on Revenue February 11, 2015



Revenue's major tax programs

Income taxes—personal, corporate

- Education
- Assistance
- Enforcement

Property tax

- County support, assistance, and oversight.
- Industrial and centrally assessed property valuation.

Cigarette and other tobacco taxes

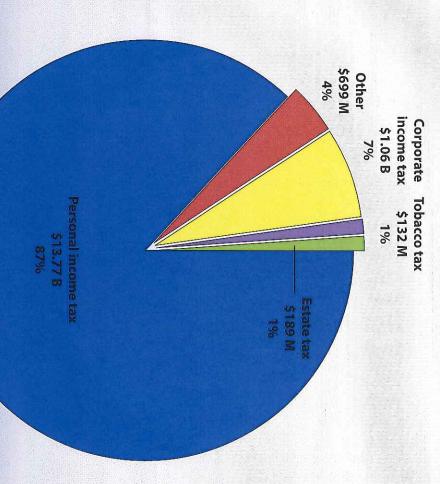
Distributor, wholesaler, retailer, consumer compliance



2013-15 General Fund

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Net General Fund revenues: \$15.85 billion



2013-15 biennium

Source: December 2014 forecast



ncome tax programs

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assistance and education Taxpayer

Processing

Banking

Auditing

Collecting

\$14.8 billion

of state's 94%

General Fund

enforcement

Filing

2013-15 biennium
Source: December 2014 forecast



Personal income tax revenues

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How they're paid

Audit & collections \$188 M

Income tax withholding, quarterly estimated payments, and payments with returns \$6.65 B

Source: DOR Research Section

Fiscal year 2014

OREGON DEPARTMENT OF REVENUE

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Agency

		legislation	Propose tax
	instructions	forms and	Publish
	taxpayers	educate	Assist and
payments	data and	return	Process
	issue bills	errors and	Resolve
		protests	Resolve
			Audits
			Collections
			Litigation

Voluntary: Less expensive, more efficient

Involuntary: More expensive, less efficient

	obligations	about tax	Learn
		information	Review
	payments	and make	File returns
errors	about filing	questions	Answer
protest	pay, or	bills and	Review
protest	due after	found	Pay taxes
		audit	Undergo
		defense	Collection
		defense	Litigation

Taxpayer



Cigarette & tobacco taxes

Taxpayer/distributor education and assistance

Processing Collecting Banking

Audits

Inspections

\$512 million

\$319 million **Health Plan** General Oregon Fund

Mental health \$23 million programs

\$132 million

Cities, counties public transit \$22 million

Stop smoking \$16 million education

2013-15 biennium

Source: DOR Research Section,

Legislative Revenue Office



Other taxes & services DOR administers

Estate tax

Emergency communications (911) tax

State lodging tax

Amusement device tax

Hazardous substance fee

Petroleum load fee

Forest products harvest tax

Small-owner timber tax

Seniors, veterans, disabled deferral programs

Transit taxes

Court fines and assessments

Other agency collections

Elderly Rental Assistance

Nonprofit homes for the elderly



Questions?

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If you have additional questions after today please contact:

Deanna Mack

deanna.d.mack@oregon.gov

503-947-2082

