

A-Engrossed
House Bill 2156

Ordered by the House June 29
Including House Amendments dated June 29

Introduced and printed pursuant to House Rule 12.00. Pre-session filed (at the request of House Special Committee on Small Business Growth)

SUMMARY

The following summary is not prepared by the sponsors of the measure and is not a part of the body thereof subject to consideration by the Legislative Assembly. It is an editor's brief statement of the essential features of the measure.

Requires Department of Revenue to establish [*and maintain toll-free telephone number and other electronic means of communication to answer representatives from business that have questions about or wish to resolve issues concerning*] **program by means of which representatives of C corporations and S corporations may resolve issues and ask questions concerning Oregon corporate income and excise tax laws or application of Oregon corporation income and excise tax laws.** Requires department to [*monitor and provide sufficient staffing for*] **dedicate trained employees,** telephone number and electronic means of communication to permit department to answer questions or resolve issues in expedited manner.

Requires that telephone number and electronic means of communication be separate from other telephone numbers or means of communication department uses for general tax questions or questions from tax practitioners. Requires department to list dedicated telephone number and means of electronic communication on notice or letter that department sends to business customer.

A BILL FOR AN ACT

1
2 Relating to a method of communication for businesses to contact the Department of Revenue re-
3 garding Oregon tax laws.

4 **Be It Enacted by the People of the State of Oregon:**

5 **SECTION 1. Section 2 of this 2017 Act is added to and made a part of ORS chapter 305.**

6 **SECTION 2. (1)(a) The Department of Revenue shall establish a program by means of**
7 **which representatives of C corporations and S corporations may resolve issues and ask**
8 **questions concerning Oregon corporate income and excise tax laws or the application of**
9 **Oregon corporate income and excise tax laws. The department shall dedicate trained em-**
10 **ployees, a telephone number and other electronic means of communication exclusively to the**
11 **program and shall provide resources that are sufficient to enable the program to answer**
12 **questions and resolve issues in an expedited manner.**

13 **(b) The telephone number and electronic means of communication described in paragraph**
14 **(a) of this subsection must be separate from the telephone number and electronic means of**
15 **communication the department uses for general tax questions or questions from tax practi-**
16 **tioners.**

17 **(2) The department shall clearly list the dedicated telephone number and means of elec-**
18 **tronic communication described in subsection (1)(a) of this section on any notice or letter**
19 **the department sends to a business customer. The department may not list on the notice or**
20 **letter a telephone number or electronic means of communication that the department uses**
21 **for general tax questions or questions from tax practitioners.**

NOTE: Matter in **boldfaced** type in an amended section is new; matter [*italic and bracketed*] is existing law to be omitted. New sections are in **boldfaced** type.

1 **(3) The department shall track customer satisfaction with the program described in**
2 **subsection (1) of this section.**
3 _____