

**REVENUE IMPACT OF  
PROPOSED LEGISLATION**  
80th Oregon Legislative Assembly  
2019 Regular Session  
Legislative Revenue Office

<b>Bill Number:</b>	<b>HB 2102</b>
<b>Revenue Area:</b>	<b>Income Tax</b>
<b>Economist:</b>	<b>Kyle Easton</b>
<b>Date:</b>	<b>3/22/2019</b>

*Only Impacts on Original or Engrossed  
Versions are Considered Official*

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**Measure Description:**

Allows Department of Revenue (DOR) to disclose income tax information to a multijurisdictional information sharing organization formed with oversight by the Internal Revenue Service to combat identity theft and fraud. Allows DOR to also disclose such information to tax preparation software vendors that are members of such an organization.

**Revenue Impact:** Minimal positive impact on revenue. See impact explanation.

**Impact Explanation:**

Measure allows DOR to become a full member (currently DOR is a limited member) of the Identity Theft Tax Refund Fraud Information Sharing and Analysis Center. Becoming a full member will provide DOR with additional information and analytics intended to identify and prevent fraudulent tax returns. Preventing tax return fraud that would otherwise be successful has the effect of increasing revenue available to the general fund. Based on recent fraud statistics provided by DOR, expectation is a positive impact on revenue of less than \$100,000 per year on average.

**Creates, Extends, or Expands Tax Expenditure:** Yes  No