



Open Government Impact Statement

80th Oregon Legislative Assembly
2019 Regular Session

Measure: SB 523-A

Only impacts on Original or Engrossed
Versions are Considered Official

Prepared by: Cameron D. Miles
Date: 4/1/2019

SUMMARY

Authorizes Department of Revenue to make publicly available by posting online information about delinquent tax debtors.

Applies to all liquidated and delinquent tax debt owed to state on or after effective date of Act and to all tax periods for which tax debt is delinquent.

Takes effect on 91st day following adjournment sine die.

OPEN GOVERNMENT IMPACT

Legislative Counsel has not adopted standards for drafting measures that establish exemptions from disclosure of public records.

This measure exempts from public disclosure information used by the Department of Revenue to publish information regarding outstanding tax debts owed to the department.

The protected data likely could not be subject to mandatory disclosure under public records law as it would consist of protected tax return information.