

# House Bill 2582

Sponsored by Representative SALINAS; Representatives DOHERTY, EVANS, GOMBERG, GREENLICK, PILUSO, POWER, SMITH G, SMITH WARNER, SOLLMAN, WITT (Presession filed.)

## 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 **as introduced**.

Provides that persons representing or speaking on behalf of certain taxpayers may be subject to sanction by either house of Legislative Assembly if they make false statement or misrepresentation to legislative official concerning tax liability or tax consequences of law or proposed law. Establishes defense if person corrects false statement or misrepresentation by specified time.

Requires Department of Revenue to provide notice to legislative official to whom false statement or misrepresentation was made, if department is aware of false statement or misrepresentation. Limits content of notice.

## A BILL FOR AN ACT

1  
2 Relating to false statements made to the Legislative Assembly.

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

4 **SECTION 1. (1) A person representing or speaking on behalf of a corporation subject to**  
5 **ORS chapter 317 or 318, or a partnership, S corporation or other entity whose owners are**  
6 **subject to ORS chapter 316, may not make any false statement or misrepresentation to any**  
7 **legislative official or, knowing a document to contain a false statement, cause a copy of the**  
8 **document to be received by a legislative official without notifying the official in writing of**  
9 **the truth as prescribed in subsection (2) of this section.**

10 **(2) It is a defense to a charge of violation of subsection (1) of this section if the person**  
11 **who made the false statement or misrepresentation retracts the statement or misrepresen-**  
12 **tation and notifies the official in writing of the truth:**

13 **(a) In a manner showing complete and voluntary retraction of the prior false statement**  
14 **or misrepresentation; and**

15 **(b) Before the subject matter of the false statement or misrepresentation is:**

16 **(A) Reported by the Department of Revenue as prescribed in section 2 of this 2019 Act;**  
17 **or**

18 **(B) Submitted to a vote of a legislative committee or either house of the Legislative As-**  
19 **sembly.**

20 **(3) As used in this section:**

21 **(a) "False statement or misrepresentation" means the intentional misrepresentation or**  
22 **misstatement of a material fact concerning the tax liability of a taxpayer or the tax conse-**  
23 **quences of a law or proposed law.**

24 **(b) "Material" means that which may have affected the course or outcome of any pro-**  
25 **ceeding or transaction if known prior to the proceeding or transaction.**

26 **SECTION 2. (1) If the Department of Revenue determines that a person described in**  
27 **section 1 of this 2019 Act has made a false statement or misrepresentation to a legislative**  
28 **official, the department shall file a notice of false statement or misrepresentation with the**

**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 legislative official to whom the false statement or misrepresentation was made. The depart-  
2 ment shall send a copy of the notice to the Legislative Administrator.

3 (2) The notice may not disclose any information that state or federal law requires the  
4 department to keep confidential.

5 **SECTION 3.** (1) In addition to such penalties as otherwise may be provided by law, a  
6 person is subject to any sanction that either house of the Legislative Assembly may pre-  
7 scribe if the person violates section 1 of this 2019 Act.

8 (2) The sanctions referred to in subsection (1) of this section shall be uniformly applied  
9 to all persons subject to section 1 of this 2019 Act, to the greatest extent practicable.

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