

# House Bill 2584

Sponsored by Representatives DOHERTY, PILUSO; Representatives EVANS, GREENLICK, SMITH G, Senator FREDERICK (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**.

Requires Department of Revenue to calculate effect of laws passed during previous two years on combined personal income tax and corporate income and excise tax liability of persons who have expended \$10,000 or more on lobbying activities during previous two years. Requires department to provide report to Legislative Assembly naming 10 such persons whose tax liability decreased by greatest amount.

Requires certain lobbyist statements to include taxpayer identification number of person on whose behalf lobbyist was registered.

## A BILL FOR AN ACT

1  
2 Relating to identification of persons who benefit from lobbying; creating new provisions; and  
3 amending ORS 171.750.

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

5 **SECTION 1. (1) By December 31 of each even-numbered year, the Department of Revenue**  
6 **shall:**

7 (a) **Receive from the Oregon Government Ethics Commission a list containing the name**  
8 **and taxpayer identification number of each person who filed one or more lobbyist employer**  
9 **statements of expenditures under ORS 171.750 that indicate that \$10,000 or more has been**  
10 **expended for lobbying activities on the person's behalf over the two years prior to the year**  
11 **the list is received under this paragraph; and**

12 (b) **Calculate the effect of laws enacted by the Legislative Assembly during the two years**  
13 **prior to the year the list is received under paragraph (a) of this subsection on the combined**  
14 **personal income tax and corporate income and excise tax liability of each person identified**  
15 **under paragraph (a) of this subsection.**

16 (2) **Notwithstanding ORS 314.835, no later than January 15 of each odd-numbered year,**  
17 **the department shall provide a report, in the manner provided in ORS 192.245, to the interim**  
18 **committees of the Legislative Assembly responsible for taxation that includes the names of**  
19 **the 10 persons whose combined personal income tax and corporate income and excise tax li-**  
20 **ability was reduced by the greatest amount under the calculation performed in subsection**  
21 **(1)(b) of this section.**

22 **SECTION 2. ORS 171.750 is amended to read:**

23 171.750. (1) Any person on whose behalf a lobbyist was registered, or was required to register,  
24 with the Oregon Government Ethics Commission at any time during the calendar year shall file with  
25 the commission, according to the schedule described in ORS 171.752, a statement showing for the  
26 applicable reporting period:

27 (a) The total amount of all moneys expended for lobbying activities on the person's behalf, ex-  
28 cluding living and travel expenses incurred for a lobbyist performing lobbying services.

**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 (b) The name of any legislative or executive official to whom or for whose benefit, on any one  
2 occasion, an expenditure is made for the purposes of lobbying by the person, and the date, name of  
3 payee, purpose and amount of that expenditure. This paragraph applies if the total amount expended  
4 on the occasion by one or more persons exceeds \$50. This paragraph does not apply to information  
5 reported in compliance with ORS 171.745.

6 (c) The name of each registered lobbyist or entity comprised of more than one lobbyist to whom  
7 the person paid moneys for lobbying activities on the person's behalf, excluding living and travel  
8 expenses incurred for a lobbyist performing lobbying services, and the total amount of moneys paid  
9 to that lobbyist or entity.

10 **(d) The taxpayer identification number, if any, of the person.**

11 (2) A statement required under subsection (1) of this section shall include a copy of any notice  
12 provided to a public official or candidate under ORS 244.100.  
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