

HB 3373 STAFF MEASURE SUMMARY

House Committee On Revenue

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Sub-Referral To: Joint Committee On Ways and Means

Meeting Dates: 4/5, 4/22

WHAT THE MEASURE DOES:

Establishes the Office of Taxpayer Advocate in the Department of Revenue (DOR). Requires the office to help taxpayers understand the policies and procedures available to them when resolving problems with the department. Requires the office to establish procedures that protect the confidentiality of taxpayers. Requires the office to submit a report by February 15th of each long session to a Legislative Revenue Committee regarding its operations. The bill also directs the magistrate division of Oregon Tax Court to order attorney fees if an opposing party disobeys a court order or makes an assertion without objectively reasonable basis. Allows attorney fees in cases involving transit self-employment taxes. Takes effect on 91st day following adjournment sine die.

ISSUES DISCUSSED:

- Role of taxpayer advocate in existing settings
- IRS use of taxpayer advocates

EFFECT OF AMENDMENT:

No amendment.

BACKGROUND:

The Internal Revenue Service (IRS) provides a Taxpayer Advocate Service (TAS) to taxpayers. The TAS is an independent organization within the IRS and serves as the taxpayer's voice within the IRS. The TAS helps taxpayers with problems that may not have been resolved through normal IRS channels or in cases where the taxpayer believes the IRS procedure is not working as designed. This bill establishes a similar office for taxpayer resources within Oregon.