



Open Government Impact Statement

81st Oregon Legislative Assembly
2021 Regular Session

Measure: SB 121

Only impacts on Original or Engrossed
Versions are Considered Official

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SUMMARY

Eliminates judicial review of declaratory rulings issued by Department of Revenue. Allows department to charge fee for issuance of ruling. Allows ruling to be made public if identifying information is redacted. Provides that party objecting to proposed redactions may obtain protective order using existing Oregon Tax Court process.

Applies to petitions submitted on or after effective date of Act.

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 requires the Department of Revenue to redact identifying or sensitive information, including trade secrets and proprietary information that provides a basis for a declaratory ruling, before publicly disclosing the ruling. It also directs the department to adopt a procedure for a party to the ruling to review redactions and request additional redactions prior to public release.

If those public records were instead subject to mandatory disclosure under public records law, the public could learn the identity of a party seeking a declaratory ruling and any sensitive information of the party that provides a basis for the ruling.