



## Open Government Impact Statement

81st Oregon Legislative Assembly  
2021 Regular Session

## Measure: HB 3373

Only impacts on Original or Engrossed  
Versions are Considered Official

---

Prepared by: Cameron D. Miles  
Date: 3/17/2021

---

### SUMMARY

Establishes office of Taxpayer Advocate in Department of Revenue. Establishes functions, powers and duties of office. Becomes operative January 1, 2022.

Directs magistrate division of Oregon Tax Court to order attorney fees if opposing party disobeys court order or makes assertion without objectively reasonable basis. Allows attorney fees in cases involving transit self-employment taxes. Applies to judgments entered 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 exempts from public disclosure taxpayer records and files, the identity of a taxpayer on whose behalf a complaint is made and the identity of an individual providing information on behalf of a taxpayer within records of the office of the Taxpayer Advocate.

If those public records that could be subject to public disclosure were instead subject to mandatory disclosure under public records law, the public could receive information relating to individuals on whose behalf a complaint is filed with the office of the Taxpayer Advocate within the Department of Revenue.