

**HB 3373 B BUDGET REPORT and MEASURE SUMMARY**

**Carrier:** Rep. Fahey

**Joint Committee On Ways and Means**

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**Action Date:** 06/18/21

**Action:** Do pass with amendments to the A-Eng bill. (Printed B-Eng.)

**House Vote**

**Yeas:** 10 - Bynum, Drazan, Gomberg, Leif, McLain, Nosse, Rayfield, Sanchez, Sollman, Stark

**Exc:** 1 - Smith G

**Senate Vote**

**Yeas:** 12 - Anderson, Frederick, Girod, Golden, Gorsek, Hansell, Johnson, Knopp, Lieber, Steiner Hayward, Taylor, Thomsen

**Prepared By:** Patrick Heath, Department of Administrative Services

**Reviewed By:** Zane Potter, Legislative Fiscal Office

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**Department of Revenue  
2021-23**

**Budget Summary\***

	2019-21	2021 - 23	2021-23	Committee Change from 2019-21	
	Legislatively Approved Budget <sup>(1)</sup>	Current Service Level	Committee Recommendation	Committee Change from 2019-21 Leg. Approved	
				\$ Change	% Change
General Fund	\$ -	\$ -	\$ 371,593	\$ 371,593	100.0%
Other Funds Limited	\$ -	\$ -	\$ 200,089	\$ 200,089	100.0%
Total	\$ -	\$ -	\$ 571,682	\$ 571,682	100.0%

**Position Summary**

Authorized Positions	0	0	3	3
Full-time Equivalent (FTE) positions	0.00	0.00	2.33	2.33

<sup>(1)</sup> Includes adjustments through January 2021

\* Excludes Capital Construction expenditures

**Summary of Revenue Changes**

HB 3373 appropriates \$371,593 General Fund to the Department of Revenue for the purposes of the bill. Other Funds revenues of \$200,089 come as administrative charges on the tax programs the Department administers.

**Summary of Human Services Subcommittee Action**

HB 3373 establishes the Taxpayer Advocate Office within the Department of Revenue (DOR). The Taxpayer Advocate, which is subject to all confidentiality and disclosure provisions applicable to DOR, must help taxpayers understand the policies and procedures available to them when resolving problems related to tax programs or debt collection programs administered by DOR.

The Taxpayer Advocate may issue orders related to taxpayers experiencing significant hardship, due to DOR action. Orders issued by the Taxpayer Advocate may require DOR to cease action or refrain from additional action based upon a finding of significant hardship by the Taxpayer Advocate. The measure authorizes the DOR director or deputy director to review or rescind an order by the Taxpayer Advocate. If the director or deputy director modifies such an order, the director or deputy director must provide a written explanation to the Taxpayer Advocate. No later than February 15 of every odd-numbered year, the Taxpayer Advocate must submit a report to a committee of the legislative assembly, regarding its operations.

The Subcommittee recommended \$371,593 General Fund, \$200,089 Other Funds expenditure limitation, and three positions (2.33 FTE) to establish the office. DOR will hire one permanent, full-time Operations and Policy Analyst 4 (1.00 FTE) to supervise the office, one permanent full-time Research Analyst 4 (0.83 FTE) to research Oregon tax law and review taxpayers’ disputes with DOR, and one permanent full-time Public Service Representative 4 (0.50 FTE) to provide clerical support and provide customer support to taxpayers. The Subcommittee also approved \$55,635 total funds in position-related services and supplies, as well as \$21,942 total funds for one-time capital outlay for furniture and equipment.

## DETAIL OF JOINT COMMITTEE ON WAYS AND MEANS ACTION

Department of Revenue  
Patrick Heath - 503-983-8670

DESCRIPTION	GENERAL FUND	LOTTERY FUNDS	OTHER FUNDS		FEDERAL FUNDS		TOTAL ALL FUNDS	POS	FTE
			LIMITED	NONLIMITED	LIMITED	NONLIMITED			
<u>SUBCOMMITTEE ADJUSTMENTS (from CSL)</u>									
<b>SCR 003 Administration</b>									
Personal Services	\$ 321,168	\$ -	\$ 172,937	\$ -	\$ -	\$ -	494,105	3	2.33
Services and Supplies	\$ 36,163	\$ -	\$ 19,472	\$ -	\$ -	\$ -	55,635		
Capital Outlay	\$ 14,262	\$ -	\$ 7,680	\$ -	\$ -	\$ -	21,942		
TOTAL ADJUSTMENTS	\$ 371,593	\$ -	\$ 200,089	\$ -	\$ -	\$ -	571,682	3	2.33
SUBCOMMITTEE RECOMMENDATION	\$ 371,593	\$ -	\$ 200,089	\$ -	\$ -	\$ -	571,682	3	2.33