



Open Government Impact Statement

81st Oregon Legislative Assembly
2021 Regular Session

Measure: HB 3373 - B

Only impacts on Original or Engrossed
Versions are Considered Official

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Date: 6/22/2021

SUMMARY

Establishes office of Taxpayer Advocate in Department of Revenue. Establishes functions, powers and duties of office. Authorizes Taxpayer Advocate to issue order directing action by department if taxpayer experiences significant hardship due to administration of tax laws by department. Requires Taxpayer Advocate to report biennially on operation of office to committee of Legislative Assembly related to revenue. 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 orders issued by the Taxpayer Advocate, along with any related taxpayer information, to the Department of Revenue to cease any action, take any action or refrain from taking action with respect to a taxpayer who is suffering or is about to suffer a significant hardship.

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 department actions against taxpayers experiencing or about to experience significant hardships.