

# Senate Bill 123

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## SUMMARY

The following summary is not prepared by the sponsors of the measure and is not a part of the body thereof subject to consideration by the Legislative Assembly. It is an editor's brief statement of the essential features of the measure **as introduced**.

Provides exceptions to confidentiality statutes governing information obtained by Department of Revenue and county assessors. Allows department to provide information to personnel of law enforcement agency or public or private safety agency for purpose of assisting agency personnel in conducting welfare check of, or otherwise responding to report of, person threatening harm to self or others. Allows confidential information to be disclosed to or accessed by agency personnel during response to emergency situation on department or assessor premises.

Applies to disclosures of information occurring on or after January 1, 2022.

Takes effect on 91st day following adjournment sine die.

## A BILL FOR AN ACT

1  
2 Relating to exigent disclosures of taxpayer information; creating new provisions; amending ORS  
3 308.290, 308.413 and 314.840; and prescribing an effective date.

4 **Be It Enacted by the People of the State of Oregon:**

5 **SECTION 1.** ORS 308.290 is amended to read:

6 308.290. (1)(a) Except as provided in paragraph (b) of this subsection, every person and the  
7 managing agent or officer of any business, firm, corporation or association owning, or having in  
8 possession or under control taxable personal property shall make a return of the property for ad  
9 valorem tax purposes to the assessor of the county in which the property has its situs for taxation.  
10 As between a mortgagor and mortgagee or a lessor and lessee, however, the actual owner and the  
11 person in possession may agree between them as to who shall make the return and pay the tax, and  
12 the election shall be followed by the person in possession of the roll who has notice of the election.  
13 Upon the failure of either party to file a personal property tax return on or before March 15 of any  
14 year, both parties shall be jointly and severally subject to the provisions of ORS 308.296.

15 (b) Paragraph (a) of this subsection does not apply to personal property exempt from taxation  
16 under ORS 307.162.

17 (2) Every person and the managing agent or officer of any business, firm, corporation or asso-  
18 ciation owning or in possession of taxable real property shall make a return of the property for ad  
19 valorem tax purposes when so requested by the assessor of the county in which the property is sit-  
20 uated.

21 (3)(a) Each return of personal property shall contain a full listing of the property and a state-  
22 ment of its real market value, including a separate listing of those items claimed to be exempt as  
23 imports or exports. Each statement shall contain a listing of the additions or retirements made since  
24 the prior January 1, indicating the book cost and the date of acquisition or retirement. Each return  
25 shall contain the name, assumed business name, if any, and address of the owner of the personal  
26 property and, if it is a partnership, the name and address of each general partner or, if it is a cor-  
27 poration, the name and address of its registered agent.

**NOTE:** Matter in **boldfaced** type in an amended section is new; matter *[italic and bracketed]* is existing law to be omitted. New sections are in **boldfaced** type.

1 (b) Each return of real property shall contain a full listing of the several items or parts of the  
2 property specified by the county assessor and a statement exhibiting their real market value. Each  
3 return shall contain a listing of the additions and retirements made during the year indicating the  
4 book cost, book value of the additions and retirements or the appraised real market value of re-  
5 tirements as specified in the return by the assessor.

6 (c) There shall be annexed to each return the affidavit or affirmation of the person making the  
7 return that the statements contained in the return are true. All returns shall be in a form that the  
8 county assessor, with the approval of the Department of Revenue, may prescribe.

9 (4) All returns shall be filed on or before March 15 of each year.

10 (5)(a) In lieu of the returns required under subsection (1)(a) or (2) of this section, every person  
11 and the managing agent or officer of any business, firm, corporation or association owning or having  
12 in possession or under control taxable real and personal property that is state-appraised industrial  
13 property as defined in ORS 306.126 shall file a combined return of the real and personal property  
14 with the Department of Revenue.

15 (b) The contents and form of the return shall be as prescribed by rule of the department. Any  
16 form shall comply with ORS 308.297. Notwithstanding ORS 308.875, a manufactured structure that  
17 is a part of a state-appraised industrial property shall be included in a combined return.

18 (c) In order that the county assessor may comply with ORS 308.295, the department shall provide  
19 a list to the assessor of all combined returns that are required to be filed with the department under  
20 this subsection but that were not filed on or before the due date.

21 (d) If the department has delegated appraisal of the state-appraised industrial property to the  
22 county assessor under ORS 306.126 (3), the department shall notify the person otherwise required  
23 to file the combined return under this subsection as soon as practicable after the delegation that the  
24 combined return is required to be filed with the assessor.

25 (e) Notwithstanding subsection (2) of this section, a combined return of real and personal prop-  
26 erty that is state-appraised industrial property shall be filed with the department on or before March  
27 15 of each year.

28 (6) A return is not in any respect controlling on the county assessor or on the Department of  
29 Revenue in the assessment of any property. On any failure to file the required return, the property  
30 shall be listed and assessed from the best information obtainable from other sources.

31 (7)(a) All returns filed under the provisions of this section and ORS 308.525 and 308.810 are  
32 confidential records of the Department of Revenue or the county assessor's office in which the re-  
33 turns are filed or of the office to which the returns are forwarded under paragraph (b) of this sub-  
34 section.

35 (b) The assessor or the department may forward any return received in error to the department  
36 or the county official responsible for appraising the property described in the return.

37 (c) Notwithstanding paragraph (a) of this subsection, a return described in paragraph (a) of this  
38 subsection may be disclosed to:

39 (A) The Department of Revenue or its representative;

40 (B) The representatives of the Secretary of State or to an accountant engaged by a county under  
41 ORS 297.405 to 297.555 for the purpose of auditing the county's personal property tax assessment  
42 roll (including adjustments to returns made by the Department of Revenue);

43 (C) The county assessor, the county tax collector, the assessor's representative or the tax  
44 collector's representative for the purpose of:

45 (i) Collecting delinquent real or personal property taxes; or

1 (ii) Correctly reflecting on the tax roll information reported on returns filed by a business op-  
 2 erating in more than one county or transferring property between counties in this state during the  
 3 tax year;

4 (D) Any reviewing authority to the extent the return being disclosed relates to an appeal  
 5 brought by a taxpayer;

6 (E) The Division of Child Support of the Department of Justice or a district attorney to the  
 7 extent the return being disclosed relates to a case for which the Division of Child Support or the  
 8 district attorney is providing support enforcement services under ORS 25.080; [or]

9 (F) The Legislative Revenue Officer for the purpose of preparation of reports, estimates and  
 10 analyses required by ORS 173.800 to 173.850[.]; or

11 **(G) Personnel employed by a law enforcement agency, as defined in ORS 181A.010, or**  
 12 **other public or private safety agency, as defined in ORS 181A.355:**

13 **(i) For the purpose of assisting agency personnel to check on the welfare of, or otherwise**  
 14 **respond to a report of, a person who has threatened to inflict harm to self or others, and**  
 15 **limited to the name, address or other contact information necessary for that purpose; or**

16 **(ii) If the disclosure occurs in the course of the personnel entering or remaining upon**  
 17 **the premises of the county assessor or of the Department of Revenue in response to an**  
 18 **emergency situation.**

19 (d) Notwithstanding paragraph (a) of this subsection:

20 (A) The Department of Revenue may exchange property tax information with the authorized  
 21 agents of the federal government and the several states on a reciprocal basis, or with county  
 22 assessors, county tax collectors or authorized representatives of assessors or tax collectors.

23 (B) Information regarding the valuation of leased property reported on a property return filed  
 24 by a lessor under this section may be disclosed to the lessee or other person in possession of the  
 25 property. Information regarding the valuation of leased property reported on a property return filed  
 26 by a lessee under this section may be disclosed to the lessor of the property.

27 (8) If the assessed value of any personal property in possession of a lessee is less than the  
 28 maximum amount described in ORS 308.250 (2)(a), the person in possession of the roll may disregard  
 29 an election made under subsection (1)(a) of this section and assess the owner or lessor of the prop-  
 30 erty.

31 **SECTION 2.** ORS 308.413 is amended to read:

32 308.413. (1) Any information furnished to the county assessor or to the Department of Revenue  
 33 under ORS 308.411 which is obtained upon the condition that it be kept confidential shall be confi-  
 34 dential records of the office in which the information is kept, except as follows:

35 (a) All information furnished to the county assessor shall be available to the department and  
 36 all information furnished to the department shall be available to the county assessor.

37 (b) All information furnished to the county assessor or department shall be available to any re-  
 38 viewing authority in any subsequent appeal.

39 (c) The department may publish statistics based on the information furnished if the statistics are  
 40 so classified as to prevent the identification of the particular industrial plant.

41 **(d) All information furnished to the county assessor or department shall be available to**  
 42 **personnel employed by a law enforcement agency, as defined in ORS 181A.010, or other public**  
 43 **or private safety agency, as defined in ORS 181A.355:**

44 **(A) For the purpose of assisting agency personnel to check on the welfare of, or other-**  
 45 **wise respond to a report of, a person who has threatened to inflict harm to self or others,**

1 **and limited to the name, address or other contact information necessary for that purpose;**  
 2 **or**

3 **(B) If the disclosure occurs in the course of the personnel entering or remaining upon**  
 4 **the premises of the county assessor or the department in response to an emergency situ-**  
 5 **ation.**

6 (2) The Department of Revenue shall make rules governing the confidentiality of information  
 7 under this section.

8 (3) Each officer or employee of the Department of Revenue or the office of the county assessor  
 9 to whom disclosure or access of the information made confidential under subsection (1) of this sec-  
 10 tion is given, prior to beginning employment or the performance of duties involving such disclosure,  
 11 shall be advised in writing of the provisions of this section and ORS 308.990 (5) relating to penalties  
 12 for the violation of this section, and shall as a condition of employment or performance of duties  
 13 execute a certificate for the department or the assessor in a form prescribed by the department,  
 14 stating in substance that the person has read this section and ORS 308.990 (5), that these sections  
 15 have been explained to the person and that the person is aware of the penalties for violation of this  
 16 section.

17 **SECTION 3.** ORS 314.840, as amended by section 3, chapter 316, Oregon Laws 2019, is amended  
 18 to read:

19 314.840. (1) The Department of Revenue may:

20 (a) Furnish any taxpayer, representative authorized to represent the taxpayer under ORS 305.230  
 21 or person designated by the taxpayer under ORS 305.193, upon request of the taxpayer, represen-  
 22 tative or designee, with a copy of the taxpayer's income tax return filed with the department for  
 23 any year, or with a copy of any report filed by the taxpayer in connection with the return, or with  
 24 any other information the department considers necessary.

25 (b) Publish lists of taxpayers who are entitled to unclaimed tax refunds.

26 (c) Publish statistics so classified as to prevent the identification of income or any particulars  
 27 contained in any report or return.

28 (d) Disclose a taxpayer's name, address, telephone number, refund amount, amount due, Social  
 29 Security number, employer identification number or other taxpayer identification number to the ex-  
 30 tent necessary in connection with collection activities or the processing and mailing of correspond-  
 31 ence or of forms for any report or return required in the administration of any local tax under ORS  
 32 305.620 or any law imposing a tax upon or measured by net income.

33 (2) The department also may disclose and give access to information described in ORS 314.835  
 34 to:

35 (a) The Governor of the State of Oregon or the authorized representative of the Governor with  
 36 respect to an individual who is designated as being under consideration for appointment or reap-  
 37 pointment to an office or for employment in the office of the Governor. The information disclosed  
 38 shall be confined to whether the individual:

39 (A) Has filed returns with respect to the taxes imposed by ORS chapter 316 for those of not  
 40 more than the three immediately preceding years for which the individual was required to file an  
 41 Oregon individual income tax return.

42 (B) Has failed to pay any tax within 30 days from the date of mailing of a deficiency notice or  
 43 otherwise respond to a deficiency notice within 30 days of its mailing.

44 (C) Has been assessed any penalty under the Oregon personal income tax laws and the nature  
 45 of the penalty.

1 (D) Has been or is under investigation for possible criminal offenses under the Oregon personal  
2 income tax laws. Information disclosed pursuant to this paragraph shall be used only for the purpose  
3 of making the appointment, reappointment or decision to employ or not to employ the individual in  
4 the office of the Governor.

5 (b) An officer or employee of the Oregon Department of Administrative Services duly authorized  
6 or employed to prepare revenue estimates, or a person contracting with the Oregon Department of  
7 Administrative Services to prepare revenue estimates, in the preparation of revenue estimates re-  
8 quired for the Governor's budget under ORS 291.201 to 291.224, or required for submission to the  
9 Emergency Board or the Joint Interim Committee on Ways and Means, or if the Legislative As-  
10 sembly is in session, to the Joint Committee on Ways and Means, and to the Legislative Revenue  
11 Officer or Legislative Fiscal Officer under ORS 291.342, 291.348 and 291.445. The Department of  
12 Revenue shall disclose and give access to the information described in ORS 314.835 for the purposes  
13 of this paragraph only if:

14 (A) The request for information is made in writing, specifies the purposes for which the request  
15 is made and is signed by an authorized representative of the Oregon Department of Administrative  
16 Services. The form for request for information shall be prescribed by the Oregon Department of  
17 Administrative Services and approved by the Director of the Department of Revenue.

18 (B) The officer, employee or person receiving the information does not remove from the premises  
19 of the Department of Revenue any materials that would reveal the identity of a personal or corpo-  
20 rate taxpayer.

21 (c) The Commissioner of Internal Revenue or authorized representative, for tax administration  
22 and compliance purposes only.

23 (d) For tax administration and compliance purposes, the proper officer or authorized represen-  
24 tative of any of the following entities that has or is governed by a provision of law that meets the  
25 requirements of any applicable provision of the Internal Revenue Code as to confidentiality:

26 (A) A state;

27 (B) A city, county or other political subdivision of a state;

28 (C) The District of Columbia; or

29 (D) An association established exclusively to provide services to federal, state or local taxing  
30 authorities.

31 (e) The Multistate Tax Commission or its authorized representatives, for tax administration and  
32 compliance purposes only. The Multistate Tax Commission may make the information available to  
33 the Commissioner of Internal Revenue or the proper officer or authorized representative of any  
34 governmental entity described in and meeting the qualifications of paragraph (d) of this subsection.

35 (f) The Attorney General, assistants and employees in the Department of Justice, or other legal  
36 representative of the State of Oregon, to the extent the department deems disclosure or access  
37 necessary for the performance of the duties of advising or representing the department pursuant to  
38 ORS 180.010 to 180.240 and the tax laws of the state.

39 (g) Employees of the State of Oregon, other than of the Department of Revenue or Department  
40 of Justice, to the extent the department deems disclosure or access necessary for such employees  
41 to perform their duties under contracts or agreements between the department and any other de-  
42 partment, agency or subdivision of the State of Oregon, in the department's administration of the  
43 tax laws.

44 (h) Other persons, partnerships, corporations and other legal entities, and their employees, to  
45 the extent the department deems disclosure or access necessary for the performance of such others'

1 duties under contracts or agreements between the department and such legal entities, in the  
2 department's administration of the tax laws.

3 (i) The Legislative Revenue Officer or authorized representatives upon compliance with ORS  
4 173.850. Such officer or representative shall not remove from the premises of the department any  
5 materials that would reveal the identity of any taxpayer or any other person.

6 (j) The Department of Consumer and Business Services, to the extent the department requires  
7 such information to determine whether it is appropriate to adjust those workers' compensation  
8 benefits the amount of which is based pursuant to ORS chapter 656 on the amount of wages or  
9 earned income received by an individual.

10 (k) Any agency of the State of Oregon, or any person, or any officer or employee of such agency  
11 or person to whom disclosure or access is given by state law and not otherwise referred to in this  
12 section, including but not limited to the Secretary of State as Auditor of Public Accounts under  
13 Article VI, section 2, of the Oregon Constitution; the Department of Human Services pursuant to  
14 ORS 412.094; the Division of Child Support of the Department of Justice and district attorney re-  
15 garding cases for which they are providing support enforcement services under ORS 25.080; the  
16 State Board of Tax Practitioners, pursuant to ORS 673.710; and the Oregon Board of Accountancy,  
17 pursuant to ORS 673.415.

18 (L) The Director of the Department of Consumer and Business Services to determine that a  
19 person complies with ORS chapter 656 and the Director of the Employment Department to determine  
20 that a person complies with ORS chapter 657, the following employer information:

21 (A) Identification numbers.

22 (B) Names and addresses.

23 (C) Inception date as employer.

24 (D) Nature of business.

25 (E) Entity changes.

26 (F) Date of last payroll.

27 (m) The Director of the Oregon Health Authority to determine that a person has the ability to  
28 pay for care that includes services provided by the Oregon State Hospital, or the Oregon Health  
29 Authority to collect any unpaid cost of care as provided by ORS chapter 179.

30 (n) Employees of the Employment Department to the extent the Department of Revenue deems  
31 disclosure or access to information on a combined tax report filed under ORS 316.168 is necessary  
32 to performance of their duties in administering the tax imposed by ORS chapter 657.

33 (o) The State Fire Marshal to assist the State Fire Marshal in carrying out duties, functions and  
34 powers under ORS 453.307 to 453.414, the employer or agent name, address, telephone number and  
35 standard industrial classification, if available.

36 (p) Employees of the Department of State Lands for the purposes of identifying, locating and  
37 publishing lists of taxpayers entitled to unclaimed refunds as required by the provisions of chapter  
38 694, Oregon Laws 1993. The information shall be limited to the taxpayer's name, address and the  
39 refund amount.

40 (q) In addition to the disclosure allowed under ORS 305.225, state or local law enforcement  
41 agencies to assist in the investigation or prosecution of the following criminal activities:

42 (A) Mail theft of a check, in which case the information that may be disclosed shall be limited  
43 to the stolen document, the name, address and taxpayer identification number of the payee, the  
44 amount of the check and the date printed on the check.

45 (B) The counterfeiting, forging or altering of a check submitted by a taxpayer to the Department

1 of Revenue or issued by the Department of Revenue to a taxpayer, in which case the information  
2 that may be disclosed shall be limited to the counterfeit, forged or altered document, the name, ad-  
3 dress and taxpayer identification number of the payee, the amount of the check, the date printed  
4 on the check and the altered name and address.

5 (r) The United States Postal Inspection Service or a federal law enforcement agency, including  
6 but not limited to the United States Department of Justice, to assist in the investigation of the fol-  
7 lowing criminal activities:

8 (A) Mail theft of a check, in which case the information that may be disclosed shall be limited  
9 to the stolen document, the name, address and taxpayer identification number of the payee, the  
10 amount of the check and the date printed on the check.

11 (B) The counterfeiting, forging or altering of a check submitted by a taxpayer to the Department  
12 of Revenue or issued by the Department of Revenue to a taxpayer, in which case the information  
13 that may be disclosed shall be limited to the counterfeit, forged or altered document, the name, ad-  
14 dress and taxpayer identification number of the payee, the amount of the check, the date printed  
15 on the check and the altered name and address.

16 (s) The United States Financial Management Service, for purposes of facilitating the offsets de-  
17 scribed in ORS 305.612.

18 (t) A municipal corporation of this state for purposes of assisting the municipal corporation in  
19 the administration of a tax of the municipal corporation that is imposed on or measured by income,  
20 wages or net earnings from self-employment. Any disclosure under this paragraph may be made only  
21 pursuant to a written agreement between the Department of Revenue and the municipal corporation  
22 that ensures the confidentiality of the information disclosed.

23 (u) A consumer reporting agency, to the extent necessary to carry out the purposes of ORS  
24 314.843.

25 (v) The Public Employees Retirement Board, to the extent necessary to carry out the purposes  
26 of ORS 238.372 to 238.384, and to any public employer, to the extent necessary to carry out the  
27 purposes of ORS 237.635 (3) and 237.637 (2).

28 (w) The Secretary of State for the purpose of initiating or supporting a recommendation under  
29 ORS 60.032 (3) or 63.032 (3) to administratively dissolve a corporation or limited liability company  
30 that the Director of the Department of Revenue determines has failed to comply with applicable tax  
31 laws of the state.

32 (x)(A) A multijurisdictional information sharing organization formed with oversight by the  
33 Internal Revenue Service to combat identity theft and fraud, if the Department of Revenue is a  
34 member of the organization; and

35 (B) Tax preparation software vendors that are members of an organization described in subpar-  
36 agraph (A) of this paragraph, if information described in ORS 314.835 is shared for the purpose of  
37 investigating industry leads of potential identity theft or fraud.

38 (y) The State Treasurer, for the purpose of providing employer responses, as indicated on annual  
39 withholding reports submitted to the Department of Revenue, about whether an employer offers a  
40 qualified retirement savings plan as listed in ORS 178.215.

41 (z) The Oregon 529 Savings Board, for the purpose of facilitating the establishment of accounts  
42 by personal income taxpayers under ORS 178.335 within the Oregon 529 Savings Network through  
43 the use of income tax return forms.

44 **(aa) Personnel employed by a law enforcement agency, as defined in ORS 181A.010, or**  
45 **other public or private safety agency, as defined in ORS 181A.355:**

1       **(A) For the purpose of assisting agency personnel to check on the welfare of, or other-**  
 2 **wise respond to a report of, a taxpayer who has threatened to inflict harm to self or others,**  
 3 **and limited to the name, address or other contact information necessary for that purpose;**  
 4 **or**

5       **(B) If the disclosure or access occurs in the course of the personnel entering or re-**  
 6 **maining upon the premises of the Department of Revenue in response to an emergency sit-**  
 7 **uation.**

8       (3)(a) Each officer or employee of the department and each person described or referred to in  
 9 subsection (2)(a), (b), (f) to (L), (n) to (q) or (w) of this section to whom disclosure or access to the  
 10 tax information is given under subsection (2) of this section or any other provision of state law,  
 11 prior to beginning employment or the performance of duties involving such disclosure or access,  
 12 shall be advised in writing of the provisions of ORS 314.835 and 314.991, relating to penalties for the  
 13 violation of ORS 314.835, and shall as a condition of employment or performance of duties execute  
 14 a certificate for the department, in a form prescribed by the department, stating in substance that  
 15 the person has read these provisions of law, that the person has had them explained and that the  
 16 person is aware of the penalties for the violation of ORS 314.835.

17       (b) The disclosure authorized in subsection (2)(r) of this section shall be made only after a  
 18 written agreement has been entered into between the Department of Revenue and the person de-  
 19 scribed in subsection (2)(r) of this section to whom disclosure or access to the tax information is  
 20 given, providing that:

21       (A) Any information described in ORS 314.835 that is received by the person pursuant to sub-  
 22 section (2)(r) of this section is confidential information that may not be disclosed, except to the ex-  
 23 tent necessary to investigate or prosecute the criminal activities described in subsection (2)(r) of  
 24 this section;

25       (B) The information shall be protected as confidential under applicable federal and state laws;  
 26 and

27       (C) The United States Postal Inspection Service or the federal law enforcement agency shall  
 28 give notice to the Department of Revenue of any request received under the federal Freedom of In-  
 29 formation Act, 5 U.S.C. 552, or other federal law relating to the disclosure of information.

30       (4) The Department of Revenue may recover the costs of furnishing the information described  
 31 in subsection (2)(L), (m) and (o) to (q) of this section from the respective agencies.

32       **SECTION 4.** ORS 314.840, as amended by section 3, chapter 316, Oregon Laws 2019, and section  
 33 65, chapter 678, Oregon Laws 2019, is amended to read:

34       314.840. (1) The Department of Revenue may:

35       (a) Furnish any taxpayer, representative authorized to represent the taxpayer under ORS 305.230  
 36 or person designated by the taxpayer under ORS 305.193, upon request of the taxpayer, represen-  
 37 tative or designee, with a copy of the taxpayer's income tax return filed with the department for  
 38 any year, or with a copy of any report filed by the taxpayer in connection with the return, or with  
 39 any other information the department considers necessary.

40       (b) Publish lists of taxpayers who are entitled to unclaimed tax refunds.

41       (c) Publish statistics so classified as to prevent the identification of income or any particulars  
 42 contained in any report or return.

43       (d) Disclose a taxpayer's name, address, telephone number, refund amount, amount due, Social  
 44 Security number, employer identification number or other taxpayer identification number to the ex-  
 45 tent necessary in connection with collection activities or the processing and mailing of correspond-



1 ence or of forms for any report or return required in the administration of any local tax under ORS  
2 305.620 or any law imposing a tax upon or measured by net income.

3 (2) The department also may disclose and give access to information described in ORS 314.835  
4 to:

5 (a) The Governor of the State of Oregon or the authorized representative of the Governor with  
6 respect to an individual who is designated as being under consideration for appointment or reap-  
7 pointment to an office or for employment in the office of the Governor. The information disclosed  
8 shall be confined to whether the individual:

9 (A) Has filed returns with respect to the taxes imposed by ORS chapter 316 for those of not  
10 more than the three immediately preceding years for which the individual was required to file an  
11 Oregon individual income tax return.

12 (B) Has failed to pay any tax within 30 days from the date of mailing of a deficiency notice or  
13 otherwise respond to a deficiency notice within 30 days of its mailing.

14 (C) Has been assessed any penalty under the Oregon personal income tax laws and the nature  
15 of the penalty.

16 (D) Has been or is under investigation for possible criminal offenses under the Oregon personal  
17 income tax laws. Information disclosed pursuant to this paragraph shall be used only for the purpose  
18 of making the appointment, reappointment or decision to employ or not to employ the individual in  
19 the office of the Governor.

20 (b) An officer or employee of the Oregon Department of Administrative Services duly authorized  
21 or employed to prepare revenue estimates, or a person contracting with the Oregon Department of  
22 Administrative Services to prepare revenue estimates, in the preparation of revenue estimates re-  
23 quired for the Governor's budget under ORS 291.201 to 291.224, or required for submission to the  
24 Emergency Board or the Joint Interim Committee on Ways and Means, or if the Legislative As-  
25 sembly is in session, to the Joint Committee on Ways and Means, and to the Legislative Revenue  
26 Officer or Legislative Fiscal Officer under ORS 291.342, 291.348 and 291.445. The Department of  
27 Revenue shall disclose and give access to the information described in ORS 314.835 for the purposes  
28 of this paragraph only if:

29 (A) The request for information is made in writing, specifies the purposes for which the request  
30 is made and is signed by an authorized representative of the Oregon Department of Administrative  
31 Services. The form for request for information shall be prescribed by the Oregon Department of  
32 Administrative Services and approved by the Director of the Department of Revenue.

33 (B) The officer, employee or person receiving the information does not remove from the premises  
34 of the Department of Revenue any materials that would reveal the identity of a personal or corpo-  
35 rate taxpayer.

36 (c) The Commissioner of Internal Revenue or authorized representative, for tax administration  
37 and compliance purposes only.

38 (d) For tax administration and compliance purposes, the proper officer or authorized represen-  
39 tative of any of the following entities that has or is governed by a provision of law that meets the  
40 requirements of any applicable provision of the Internal Revenue Code as to confidentiality:

41 (A) A state;

42 (B) A city, county or other political subdivision of a state;

43 (C) The District of Columbia; or

44 (D) An association established exclusively to provide services to federal, state or local taxing  
45 authorities.

1 (e) The Multistate Tax Commission or its authorized representatives, for tax administration and  
2 compliance purposes only. The Multistate Tax Commission may make the information available to  
3 the Commissioner of Internal Revenue or the proper officer or authorized representative of any  
4 governmental entity described in and meeting the qualifications of paragraph (d) of this subsection.

5 (f) The Attorney General, assistants and employees in the Department of Justice, or other legal  
6 representative of the State of Oregon, to the extent the department deems disclosure or access  
7 necessary for the performance of the duties of advising or representing the department pursuant to  
8 ORS 180.010 to 180.240 and the tax laws of the state.

9 (g) Employees of the State of Oregon, other than of the Department of Revenue or Department  
10 of Justice, to the extent the department deems disclosure or access necessary for such employees  
11 to perform their duties under contracts or agreements between the department and any other de-  
12 partment, agency or subdivision of the State of Oregon, in the department's administration of the  
13 tax laws.

14 (h) Other persons, partnerships, corporations and other legal entities, and their employees, to  
15 the extent the department deems disclosure or access necessary for the performance of such others'  
16 duties under contracts or agreements between the department and such legal entities, in the  
17 department's administration of the tax laws.

18 (i) The Legislative Revenue Officer or authorized representatives upon compliance with ORS  
19 173.850. Such officer or representative shall not remove from the premises of the department any  
20 materials that would reveal the identity of any taxpayer or any other person.

21 (j) The Department of Consumer and Business Services, to the extent the department requires  
22 such information to determine whether it is appropriate to adjust those workers' compensation  
23 benefits the amount of which is based pursuant to ORS chapter 656 on the amount of wages or  
24 earned income received by an individual.

25 (k) Any agency of the State of Oregon, or any person, or any officer or employee of such agency  
26 or person to whom disclosure or access is given by state law and not otherwise referred to in this  
27 section, including but not limited to the Secretary of State as Auditor of Public Accounts under  
28 Article VI, section 2, of the Oregon Constitution; the Department of Human Services pursuant to  
29 ORS 412.094; the Division of Child Support of the Department of Justice and district attorney re-  
30 garding cases for which they are providing support enforcement services under ORS 25.080; the  
31 State Board of Tax Practitioners, pursuant to ORS 673.710; and the Oregon Board of Accountancy,  
32 pursuant to ORS 673.415.

33 (L) The Director of the Department of Consumer and Business Services to determine that a  
34 person complies with ORS chapter 656 and the Director of the Employment Department to determine  
35 that a person complies with ORS chapter 657, the following employer information:

36 (A) Identification numbers.

37 (B) Names and addresses.

38 (C) Inception date as employer.

39 (D) Nature of business.

40 (E) Entity changes.

41 (F) Date of last payroll.

42 (m) The Director of the Oregon Health Authority to determine that a person has the ability to  
43 pay for care that includes services provided by the Oregon State Hospital, or the Oregon Health  
44 Authority to collect any unpaid cost of care as provided by ORS chapter 179.

45 (n) Employees of the Employment Department to the extent the Department of Revenue deems

1 disclosure or access to information on a combined tax report filed under ORS 316.168 is necessary  
2 to performance of their duties in administering the tax imposed by ORS chapter 657.

3 (o) The State Fire Marshal to assist the State Fire Marshal in carrying out duties, functions and  
4 powers under ORS 453.307 to 453.414, the employer or agent name, address, telephone number and  
5 standard industrial classification, if available.

6 (p) Employees of the Department of State Lands or State Treasurer for the purposes of returning  
7 unclaimed property and identifying, locating and publishing lists of taxpayers entitled to unclaimed  
8 refunds under ORS 98.302 to 98.436.

9 (q) In addition to the disclosure allowed under ORS 305.225, state or local law enforcement  
10 agencies to assist in the investigation or prosecution of the following criminal activities:

11 (A) Mail theft of a check, in which case the information that may be disclosed shall be limited  
12 to the stolen document, the name, address and taxpayer identification number of the payee, the  
13 amount of the check and the date printed on the check.

14 (B) The counterfeiting, forging or altering of a check submitted by a taxpayer to the Department  
15 of Revenue or issued by the Department of Revenue to a taxpayer, in which case the information  
16 that may be disclosed shall be limited to the counterfeit, forged or altered document, the name, ad-  
17 dress and taxpayer identification number of the payee, the amount of the check, the date printed  
18 on the check and the altered name and address.

19 (r) The United States Postal Inspection Service or a federal law enforcement agency, including  
20 but not limited to the United States Department of Justice, to assist in the investigation of the fol-  
21 lowing criminal activities:

22 (A) Mail theft of a check, in which case the information that may be disclosed shall be limited  
23 to the stolen document, the name, address and taxpayer identification number of the payee, the  
24 amount of the check and the date printed on the check.

25 (B) The counterfeiting, forging or altering of a check submitted by a taxpayer to the Department  
26 of Revenue or issued by the Department of Revenue to a taxpayer, in which case the information  
27 that may be disclosed shall be limited to the counterfeit, forged or altered document, the name, ad-  
28 dress and taxpayer identification number of the payee, the amount of the check, the date printed  
29 on the check and the altered name and address.

30 (s) The United States Financial Management Service, for purposes of facilitating the offsets de-  
31 scribed in ORS 305.612.

32 (t) A municipal corporation of this state for purposes of assisting the municipal corporation in  
33 the administration of a tax of the municipal corporation that is imposed on or measured by income,  
34 wages or net earnings from self-employment. Any disclosure under this paragraph may be made only  
35 pursuant to a written agreement between the Department of Revenue and the municipal corporation  
36 that ensures the confidentiality of the information disclosed.

37 (u) A consumer reporting agency, to the extent necessary to carry out the purposes of ORS  
38 314.843.

39 (v) The Public Employees Retirement Board, to the extent necessary to carry out the purposes  
40 of ORS 238.372 to 238.384, and to any public employer, to the extent necessary to carry out the  
41 purposes of ORS 237.635 (3) and 237.637 (2).

42 (w) The Secretary of State for the purpose of initiating or supporting a recommendation under  
43 ORS 60.032 (3) or 63.032 (3) to administratively dissolve a corporation or limited liability company  
44 that the Director of the Department of Revenue determines has failed to comply with applicable tax  
45 laws of the state.

1 (x)(A) A multijurisdictional information sharing organization formed with oversight by the  
2 Internal Revenue Service to combat identity theft and fraud, if the Department of Revenue is a  
3 member of the organization; and

4 (B) Tax preparation software vendors that are members of an organization described in subpar-  
5 agraph (A) of this paragraph, if information described in ORS 314.835 is shared for the purpose of  
6 investigating industry leads of potential identity theft or fraud.

7 (y) The State Treasurer, for the purpose of providing employer responses, as indicated on annual  
8 withholding reports submitted to the Department of Revenue, about whether an employer offers a  
9 qualified retirement savings plan as listed in ORS 178.215.

10 (z) The Oregon 529 Savings Board, for the purpose of facilitating the establishment of accounts  
11 by personal income taxpayers under ORS 178.335 within the Oregon 529 Savings Network through  
12 the use of income tax return forms.

13 **(aa) Personnel employed by a law enforcement agency, as defined in ORS 181A.010, or**  
14 **other public or private safety agency, as defined in ORS 181A.355:**

15 **(A) For the purpose of assisting agency personnel to check on the welfare of, or other-**  
16 **wise respond to a report of, a taxpayer who has threatened to inflict harm to self or others,**  
17 **and limited to the name, address or other contact information necessary for that purpose;**  
18 **or**

19 **(B) If the disclosure or access occurs in the course of the personnel entering or re-**  
20 **maining upon the premises of the Department of Revenue in response to an emergency sit-**  
21 **uation.**

22 (3)(a) Each officer or employee of the department and each person described or referred to in  
23 subsection (2)(a), (b), (f) to (L), (n) to (q) or (w) of this section to whom disclosure or access to the  
24 tax information is given under subsection (2) of this section or any other provision of state law,  
25 prior to beginning employment or the performance of duties involving such disclosure or access,  
26 shall be advised in writing of the provisions of ORS 314.835 and 314.991, relating to penalties for the  
27 violation of ORS 314.835, and shall as a condition of employment or performance of duties execute  
28 a certificate for the department, in a form prescribed by the department, stating in substance that  
29 the person has read these provisions of law, that the person has had them explained and that the  
30 person is aware of the penalties for the violation of ORS 314.835.

31 (b) The disclosure authorized in subsection (2)(r) of this section shall be made only after a  
32 written agreement has been entered into between the Department of Revenue and the person de-  
33 scribed in subsection (2)(r) of this section to whom disclosure or access to the tax information is  
34 given, providing that:

35 (A) Any information described in ORS 314.835 that is received by the person pursuant to sub-  
36 section (2)(r) of this section is confidential information that may not be disclosed, except to the ex-  
37 tent necessary to investigate or prosecute the criminal activities described in subsection (2)(r) of  
38 this section;

39 (B) The information shall be protected as confidential under applicable federal and state laws;  
40 and

41 (C) The United States Postal Inspection Service or the federal law enforcement agency shall  
42 give notice to the Department of Revenue of any request received under the federal Freedom of In-  
43 formation Act, 5 U.S.C. 552, or other federal law relating to the disclosure of information.

44 (4) The Department of Revenue may recover the costs of furnishing the information described  
45 in subsection (2)(L), (m) and (o) to (q) of this section from the respective agencies.

1        **SECTION 5.** The amendments to ORS 308.290, 308.413 and 314.840 by sections 1 to 4 of this  
2        2021 Act apply to disclosures of information occurring on or after January 1, 2022.

3        **SECTION 6.** This 2021 Act takes effect on the 91st day after the date on which the 2021  
4        regular session of the Eighty-first Legislative Assembly adjourns sine die.

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