

## Background

ORS 308.290 requires anyone with real or taxable business personal property to file a return with the county assessor and for anyone with state-appraised industrial property to file a return with the Department of Revenue. Counties may require businesses to file combined real and personal property returns. ORS 308.290 also makes all returns filed under central assessment, state appraisal, and county appraisal confidential.

## House Bill 2385

The bill would require the department to develop, implement, and maintain a software system to enable anyone required to file a return under ORS 308.290, and county assessors to perform their respective duties related to such returns, online.

The Department of Revenue reads this narrowly, to mean the department would only create and provide an electronic filing portal and return information warehouse accessible by counties. The department would not process, evaluate, or verify filed returns, or calculate, bill, or distribute property taxes for or to the counties.

There is a fiscal impact to implement this bill, however the costs would significantly expand if the intent were for the department to do anything more than provide an electronic portal for filing property returns and providing access to the counties to the return information.

## Recommendation

The Department of Revenue requests that the scope of responsibility be more clearly defined in statute. Is the intent for the agency to be a portal to accept electronic returns, and retain and make that content available to county assessors, or to be something other than a filing portal?

## Agency Contact

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