SB 205 STAFF MEASURE SUMMARY

Senate Committee On Finance and Revenue

Prepared By: Kyle Easton, Economist Meeting Dates: 3/13

WHAT THE MEASURE DOES:

Allows Department of Revenue to disclose and give access to the Employment Department, for purpose of detecting whether identity theft or fraud has been committed, otherwise confidential taxpayer information. Allows Director of Employment Department to disclose to Department of Revenue, information reported to Employment Department by employers and employees under unemployment insurance, and paid family and medical leave programs, for purpose of detecting potential identity theft or fraudulent claims. Takes effect on 91st day following adjournment sine die.

ISSUES DISCUSSED:

EFFECT OF AMENDMENT:

No amendment.

BACKGROUND:

Unless specified in statute, tax return data is generally not allowed to be disclosed. For example, ORS 314.835 prohibits the disclosure of tax return particulars except when specifically allowed. Disclosure of information of the Oregon Employment Department relating to unemployment insurance, employment service, workforce and labor market information, and paid family and medical leave programs is subject to similar limitations as well. Measure would allow Department of Revenue and Oregon Employment Department to share specified information for purposes of detecting potential identity theft or fraudulent claims.