

Senate Bill 205

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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**.

Allows Department of Revenue to disclose to and give access to Employment Department employees, 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.

A BILL FOR AN ACT

1
2 Relating to detection of fraud; amending ORS 314.840, 657.665 and 657B.400; and prescribing an ef-
3 fective date.

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

5 **SECTION 1.** ORS 314.840 is amended to read:

6 314.840. (1) The Department of Revenue may:

7 (a) Furnish any taxpayer, representative authorized to represent the taxpayer under ORS 305.239
8 or person designated by the taxpayer under ORS 305.193, upon request of the taxpayer, represen-
9 tative or designee, with a copy of the taxpayer's income tax return filed with the department for
10 any year, or with a copy of any report filed by the taxpayer in connection with the return, or with
11 any other information the department considers necessary.

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

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

15 (d) Disclose a taxpayer's name, address, telephone number, refund amount, amount due, Social
16 Security number, employer identification number or other taxpayer identification number to the ex-
17 tent necessary in connection with collection activities or the processing and mailing of correspond-
18 ence or of forms for any report or return required in the administration of any local tax under ORS
19 305.620 or any law imposing a tax upon or measured by net income.

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

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

26 (A) Has filed returns with respect to the taxes imposed by ORS chapter 316 for those of not
27 more than the three immediately preceding years for which the individual was required to file an

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 Oregon individual income tax return.

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

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

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

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

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

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

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

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

31 (A) A state;

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

33 (C) The District of Columbia; or

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

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

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

44 (g) Employees of the State of Oregon, other than of the Department of Revenue or Department
45 of Justice, to the extent the department deems disclosure or access necessary for such employees

1 to perform their duties under contracts or agreements between the department and any other de-
 2 partment, agency or subdivision of the State of Oregon, in the department's administration of the
 3 tax laws.

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

8 (i) The Legislative Revenue Officer or authorized representatives upon compliance with ORS
 9 173.850. Such officer or representative shall not remove from the premises of the department any
 10 materials that would reveal the identity of any taxpayer or any other person.

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

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

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

26 (A) Identification numbers.

27 (B) Names and addresses.

28 (C) Inception date as employer.

29 (D) Nature of business.

30 (E) Entity changes.

31 (F) Date of last payroll.

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

35 (n) Employees of the Employment Department:

36 (A) To the extent the Department of Revenue deems disclosure or access to information on a
 37 combined tax report filed under ORS 316.168 is necessary to performance of their duties in admin-
 38 istering the tax imposed by ORS chapter 657[.]; **or**

39 **(B) For the purpose of detecting, through the examination of particulars as defined in**
 40 **ORS 314.835, the occurrence of identity theft or fraud.**

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

44 (p) Employees of the Department of State Lands or State Treasurer for the purposes of returning
 45 unclaimed property and identifying, locating and publishing lists of taxpayers entitled to unclaimed

1 refunds under ORS 98.302 to 98.436.

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

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

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

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

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

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

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

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

30 (u) A consumer reporting agency, to the extent necessary to carry out the purposes of ORS
31 314.843.

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

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

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

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

45 (y) The State Treasurer, for the purpose of providing employer responses, as indicated on annual

1 withholding reports submitted to the Department of Revenue, about whether an employer offers a
2 qualified retirement savings plan as listed in ORS 178.215.

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

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

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

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

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

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

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

30 **SECTION 2.** ORS 657.665 is amended to read:

31 657.665. (1) Except as provided in subsections (2) to (5) of this section, all information in the
32 records of the Employment Department pertaining to the administration of the unemployment in-
33 surance, employment service and workforce and labor market information programs:

34 (a) Is confidential and for the exclusive use and information of the Director of the Employment
35 Department in administering the unemployment insurance, employment service and workforce and
36 labor market information programs in Oregon.

37 (b) May not be used in any court action or in any proceeding pending in the court unless the
38 director or the state is a party to the action or proceeding or unless the proceeding concerns the
39 establishment, enforcement or modification of a support obligation and support services are being
40 provided by the Division of Child Support or the district attorney pursuant to ORS 25.080.

41 (c) Is exempt from disclosure under ORS 192.311 to 192.478.

42 (2) The Employment Department shall disclose information:

43 (a) To any claimant or legal representative, at a hearing before an administrative law judge, to
44 the extent necessary for the proper presentation of an unemployment insurance claim.

45 (b) Upon request to the United States Secretary of Labor. The Employment Department shall

1 disclose the information in a form and containing the information that the United States Secretary
2 of Labor may require. The information disclosed is confidential and may not be used for any other
3 purpose.

4 (c) Pursuant to section 303(a)(7) of the Social Security Act, upon request to any agency of the
5 United States charged with the administration of public works or assistance through public em-
6 ployment. Under this paragraph, the Employment Department shall disclose the name, address, or-
7 dinary occupation and employment status of each recipient of unemployment insurance benefits and
8 a statement of the recipient's right to further benefits under this chapter. The information disclosed
9 is confidential and may not be used for any other purpose.

10 (d) Pursuant to section 303(c)(1) of the Social Security Act, to the Railroad Retirement Board.
11 Under this paragraph, the Employment Department shall disclose unemployment insurance records.
12 The information disclosed is confidential and may not be used for any other purpose. The costs of
13 disclosing information under this paragraph shall be paid by the board.

14 (e) Pursuant to section 303(d) of the Social Security Act, upon request to officers and employees
15 of the United States Department of Agriculture and to officers or employees of any state Supple-
16 mental Nutrition Assistance Program agency for the purpose of determining an individual's eligibil-
17 ity for or the amount of supplemental nutrition assistance. The information disclosed is confidential
18 and may not be used for any other purpose. The costs of disclosing information under this paragraph
19 shall be paid by the United States Department of Agriculture.

20 (f) Pursuant to section 303(e)(1) and (2)(A)(ii) of the Social Security Act, to state or local child
21 support enforcement agencies enforcing child support obligations under Title IV-D of the Social Se-
22 curity Act for the purposes of establishing child support obligations, locating individuals owing child
23 support obligations and collecting child support obligations from those individuals. The information
24 disclosed is confidential and may not be used for any other purpose. The costs of disclosing infor-
25 mation under this paragraph shall be paid by the child support enforcement agency.

26 (g) Pursuant to sections 303(f) and 1137 of the Social Security Act, to agencies participating in
27 the income and eligibility verification system for the purpose of verifying an individual's eligibility
28 for benefits, or the amount of benefits, under unemployment insurance, temporary assistance for
29 needy families, Medicaid, the Supplemental Nutrition Assistance Program, Supplemental Security
30 Income, child support enforcement or Social Security programs. The information disclosed is confi-
31 dential and may not be used for any other purpose. The costs of disclosing information under this
32 paragraph shall be paid by the requesting agency.

33 (h) Pursuant to section 303(h) of the Social Security Act and section 3304(a)(16)(B) of the Federal
34 Unemployment Tax Act, to the United States Department of Health and Human Services National
35 Directory of New Hires. The information disclosed is confidential and may not be used for any other
36 purpose. The costs of disclosing information under this paragraph shall be paid by the United States
37 Department of Health and Human Services.

38 (i) Pursuant to section 303(i) of the Social Security Act, to officers and employees of the United
39 States Department of Housing and Urban Development and to representatives of a public housing
40 agency for the purpose of determining an individual's eligibility for benefits, or the amount of ben-
41 efits, under a housing assistance program of the United States Department of Housing and Urban
42 Development. The information disclosed is confidential and may not be used for any other purpose.
43 The costs of disclosing information under this paragraph shall be paid by the United States De-
44 partment of Housing and Urban Development or the public housing agency.

45 (j) Pursuant to regulations of the United States Secretary of Health and Human Services issued

1 under section 3304(a)(16)(A) of the Federal Unemployment Tax Act, and except as required by sec-
2 tion 303 of the Social Security Act, to the state, a political subdivision or a federally recognized
3 Indian tribe that has signed an agreement with the Department of Human Services to administer
4 Part A of Title IV of the Social Security Act for the purpose of determining an individual's eligibility
5 for assistance, or the amount of assistance, under a program funded under Part A of Title IV of the
6 Social Security Act. The information disclosed is confidential and may not be used for any other
7 purpose.

8 (k) Upon request, to the United States Attorney's Office. Under this paragraph, the Employment
9 Department may disclose an individual's employment and wage information in response to a federal
10 grand jury subpoena or for the purpose of collecting civil and criminal judgments, including
11 restitution and special assessment fees. The information disclosed is confidential and may not be
12 used for any other purpose. The costs of disclosing information under this paragraph shall be paid
13 by the United States Attorney's Office.

14 (3) The Employment Department may disclose information secured from employing units:

15 (a) To state agencies, federal agencies, local government agencies, public universities listed in
16 ORS 352.002 and the Oregon Health and Science University established under ORS 353.020, to the
17 extent necessary to properly carry out governmental planning, performance measurement, program
18 analysis, socioeconomic analysis or policy analysis functions performed under applicable law. The
19 information disclosed is confidential and may not be disclosed by the agencies or universities in any
20 manner that would identify individuals, claimants, employees or employing units. If the information
21 disclosed under this paragraph is not prepared for the use of the Employment Department, the costs
22 of disclosing the information shall be paid by the agency or university requesting the information.

23 (b) As part of a geographic information system. Points on a map may be used to represent eco-
24 nomic data, including the location, employment size class and industrial classification of businesses
25 in Oregon. Information presented as part of a geographic information system may not give specific
26 details regarding a business's address, actual employment or proprietary information. If the infor-
27 mation disclosed under this paragraph is not prepared for the use of the Employment Department,
28 the costs of disclosing the information shall be paid by the party requesting the information.

29 (c) In accordance with ORS 657.673.

30 (4) The Employment Department may:

31 (a) Disclose information to public employees in the performance of their duties under state or
32 federal laws relating to the payment of unemployment insurance benefits, the provision of employ-
33 ment services and the provision of workforce and labor market information.

34 (b) At the discretion of the Director of the Employment Department and subject to an intera-
35 gency agreement, disclose information to public officials in the performance of their official duties
36 administering or enforcing laws within their authority and to the agents or contractors of public
37 officials. The public official shall agree to assume responsibility for misuse of the information by
38 the official's agent or contractor.

39 (c) Disclose information pursuant to an informed consent, received from an employer or claim-
40 ant, to disclose the information.

41 (d) Disclose information to partners under the federal Workforce Innovation and Opportunity
42 Act for the purpose of administering state workforce programs under the Act. The information dis-
43 closed is confidential and may not be used for any other purpose. The costs of disclosing information
44 under this paragraph shall be paid by the requesting partner.

45 (e) Disclose the names and addresses of employing units to the Bureau of Labor and Industries

1 for the purpose of disseminating information to employing units. The names and addresses disclosed
2 are confidential and may not be used for any other purpose. If the information disclosed under this
3 paragraph is not prepared for the use of the Employment Department, the costs of disclosing the
4 information shall be paid by the bureau.

5 (f) Disclose information to the Commissioner of the Bureau of Labor and Industries for the
6 purpose of performing duties under ORS 279C.800 to 279C.870, 658.005 to 658.245 or 658.405 to
7 658.511 or ORS chapter 652, 653 or 659A. The information disclosed may include the names and ad-
8 dresses of employers and employees and payroll data of employers and employees. The information
9 disclosed is confidential and may not be used for any other purpose. If the information disclosed
10 under this paragraph is not prepared for the use of the Employment Department, the costs of dis-
11 closing the information shall be paid by the bureau.

12 (g) Disclose information required under ORS 657.660 (3) and (4) to the Public Employees Re-
13 tirement System for the purpose of determining the eligibility of members of the retirement system
14 for disability under ORS chapters 238 and 238A. The information disclosed is confidential and may
15 not be used for any other purpose. The costs of disclosing information under this paragraph shall
16 be paid by the Public Employees Retirement System.

17 (h) Disclose to the Oregon Business Development Commission and the Oregon Business Devel-
18 opment Department information required by the commission and the department in performing their
19 duties under ORS 285A.050 and 285B.630 to verify changes in employment levels following direct
20 employer participation in department programs or indirect participation through municipalities un-
21 der ORS 285B.410 to 285B.482. The information disclosed to the commission and the department may
22 include an employer's employment level, total subject wages payroll and whole hours worked. The
23 information disclosed is confidential and may not be used for any other purpose. The commission
24 and the department may not disclose the information in any manner that would identify an employ-
25 ing unit or employee except to the extent necessary to carry out the commission's and the
26 department's duties under ORS 285A.050 and 285B.630. If the information disclosed under this para-
27 graph is not prepared for the use of the Employment Department, the costs of disclosing the infor-
28 mation shall be paid by the commission or the Oregon Business Development Department.

29 (i) Disclose information to the Department of Revenue for the purpose of performing its duties
30 under ORS 293.250 or under the revenue and tax laws of this state, **or for the purpose of using**
31 **information reported by employers and claimants to detect potential identity theft or**
32 **fraudulent claims.** The information disclosed may include the names and addresses of employers
33 and employees and payroll data of employers and employees. The information disclosed is confiden-
34 tial and may not be disclosed by the Department of Revenue in any manner that would identify an
35 employing unit or employee except to the extent necessary to carry out the department's duties
36 under ORS 293.250 or in auditing or reviewing any report or return required or permitted to be filed
37 under the revenue and tax laws administered by the department. The Department of Revenue may
38 not disclose any information received to any private collection agency or for any other purpose. If
39 the information disclosed under this paragraph is not prepared for the use of the Employment De-
40 partment, the costs of disclosing the information shall be paid by the Department of Revenue.

41 (j) Disclose information to the Department of Consumer and Business Services for the purpose
42 of performing its duties under ORS chapters 654 and 656. The information disclosed may include the
43 name, address, number of employees and industrial classification code of an employer and payroll
44 data of employers and employees. The information disclosed is confidential and may not be disclosed
45 by the Department of Consumer and Business Services in any manner that would identify an em-

1 ploying unit or employee except to the extent necessary to carry out the department's duties under
2 ORS chapters 654 and 656, including administrative hearings and court proceedings in which the
3 Department of Consumer and Business Services is a party. If the information disclosed under this
4 paragraph is not prepared for the use of the Employment Department, the costs of disclosing the
5 information shall be paid by the Department of Consumer and Business Services.

6 (k) Disclose information to the Construction Contractors Board for the purpose of performing
7 its duties under ORS chapter 701. The information disclosed to the board may include the names and
8 addresses of employers and status of their compliance with this chapter. If the information disclosed
9 under this paragraph is not prepared for the use of the Employment Department, the costs of dis-
10 closing the information shall be paid by the board.

11 (L) Disclose information to the State Fire Marshal to assist the State Fire Marshal in carrying
12 out duties under ORS 453.307 to 453.414. The information disclosed may include the name, address,
13 telephone number and industrial classification code of an employer. The information disclosed is
14 confidential and may not be disclosed by the State Fire Marshal in any manner that would identify
15 an employing unit except to the extent necessary to carry out duties under ORS 453.307 to 453.414.
16 If the information disclosed under this paragraph is not prepared for the use of the Employment
17 Department, the costs of disclosing the information shall be paid by the Department of the State Fire
18 Marshal.

19 (m) Disclose information to the Higher Education Coordinating Commission for the purpose of
20 performing the commission's duties under ORS chapter 348 and Title IV of the Higher Education
21 Act of 1965. The information disclosed may include the names and addresses of employers and em-
22 ployees and payroll data of employers and employees. The information disclosed is confidential and
23 may not be disclosed by the commission in any manner that would identify an employing unit or
24 employee except to the extent necessary to carry out the commission's duties under ORS chapter
25 348 or Title IV of the Higher Education Act of 1965. If the information disclosed under this para-
26 graph is not prepared for the use of the Employment Department, the costs of disclosing the infor-
27 mation shall be paid by the commission.

28 (n) Disclose information to the Department of Transportation to assist the Department of
29 Transportation in carrying out the duties of the Department of Transportation relating to collection
30 of delinquent and liquidated debts, including taxes, under ORS 184.610 to 184.665, 184.670 to 184.733
31 and 805.263, ORS chapter 319 and the Oregon Vehicle Code. The information disclosed may include
32 the names and addresses of employers and employees and payroll data of employers and employees.
33 The information disclosed is confidential and may not be disclosed by the Department of Transpor-
34 tation in any manner that would identify an employing unit or employee except to the extent nec-
35 essary to carry out the Department of Transportation's duties relating to collection of delinquent
36 and liquidated debts or in auditing or reviewing any report or return required or permitted to be
37 filed under the revenue and tax laws administered by the Department of Transportation. The De-
38 partment of Transportation may not disclose any information received to any private collection
39 agency or for any other purpose. If the information disclosed under this paragraph is not prepared
40 for the use of the Employment Department, the costs of disclosing the information shall be paid by
41 the Department of Transportation.

42 (o) Disclose information to the Department of Human Services and the Oregon Health Authority
43 to assist the Department of Human Services and the Oregon Health Authority in the collection of
44 debts that the Department of Human Services and the Oregon Health Authority are authorized by
45 law to collect. The information disclosed may include the names, addresses and payroll data of em-

1 employers and employees. The information disclosed is confidential and may not be disclosed by the
2 Department of Human Services or the Oregon Health Authority in a manner that would identify an
3 employing unit or employee except to the extent necessary for the collection of debts as described
4 in this paragraph. The Department of Human Services and the Oregon Health Authority may not
5 disclose information received under this paragraph to a private collection agency or use the infor-
6 mation for a purpose other than the collection of debts as described in this paragraph. If the infor-
7 mation disclosed under this paragraph is not prepared for the use of the Employment Department,
8 the costs of disclosing the information shall be paid by the Department of Human Services or the
9 Oregon Health Authority.

10 (p) Disclose to the Alcohol and Drug Policy Commission information required by the commission
11 in evaluating and measuring the performance of alcohol and drug prevention and treatment pro-
12 grams under ORS 430.223 or the impact of the programs on employment. The information disclosed
13 to the commission may include total subject wages payroll and whole hours worked. The information
14 disclosed under this paragraph is confidential and may not be used for any other purpose. The
15 commission may not disclose the information in any manner that would identify an employing unit
16 or employee except to the extent necessary to carry out the commission's duties under ORS 430.223.
17 If the information disclosed under this paragraph is not prepared for the use of the Employment
18 Department, the costs of disclosing the information shall be paid by the commission.

19 (q) Disclose to any person establishment level information secured pursuant to this chapter from
20 federal, state and local government agencies, public universities listed in ORS 352.002 or the Oregon
21 Health and Science University established under ORS 353.020. If the information disclosed under this
22 paragraph is not prepared for the use of the Employment Department, the costs of disclosing the
23 information shall be paid by the person requesting the information.

24 (r) Disclose to any person the industrial classification code assigned to an employing unit. If the
25 information disclosed under this paragraph is not prepared for the use of the Employment Depart-
26 ment, the costs of disclosing the information shall be paid by the person requesting the information.

27 (s) Disclose information to the State Treasurer useful for the purpose of performing the State
28 Treasurer's duties under ORS 98.302 to 98.436, 98.992 and 116.253 and the role of an estate admin-
29 istrator under ORS 113.235. The information disclosed is confidential and may not be used by the
30 State Treasurer for any other purpose. If the information disclosed is not prepared for the use of the
31 Employment Department, the costs of disclosing the information shall be paid by the State Treas-
32 urer.

33 (5) The Employment Department may make public all decisions of the Employment Appeals
34 Board.

35 (6) Any officer appointed by or any employee of the Director of the Employment Department
36 who discloses confidential information, except with the authority of the director, pursuant to rules
37 or as otherwise required by law, may be disqualified from holding any appointment or employment
38 with the Employment Department.

39 (7) Any person or any officer or employee of an entity to whom information is disclosed by the
40 Employment Department under this section who divulges or uses the information for any purpose
41 other than that specified in the provision of law or agreement authorizing the use or disclosure may
42 be disqualified from performing any service under contract or disqualified from holding any ap-
43 pointment or employment with the state agency that engaged or employed that person, officer or
44 employee. The Employment Department may immediately cancel or modify any information sharing
45 agreement with an entity when a person or an officer or employee of that entity discloses confi-

1 dential information, other than as specified in law or agreement.

2 **SECTION 3.** ORS 657B.400 is amended to read:

3 657B.400. (1) All information in the records of the Employment Department or a third party ad-
4 ministrator pertaining to the administration of this chapter:

5 (a) Is confidential and for the exclusive use and information of the Director of the Employment
6 Department in administering this chapter;

7 (b) May not be used in any court action or in any proceeding pending in the court unless the
8 director or the State of Oregon is a party to the action or proceeding or unless the action or pro-
9 ceeding concerns the establishment, enforcement or modification of a support obligation and support
10 services are being provided by the Division of Child Support of the Department of Justice or the
11 district attorney pursuant to ORS 25.080; and

12 (c) Is exempt from disclosure under ORS 192.311 to 192.478.

13 (2) At the discretion of the director and subject to an interagency agreement, the director may
14 disclose information to a public official in the performance of the public official’s official duties ad-
15 ministering or enforcing laws within the public official’s authority and to an agent or contractor of
16 a public official. The public official shall agree to assume responsibility for misuse of the information
17 by the public official’s agent or contractor.

18 (3) At the discretion of the director, the director may disclose information to a contractor pur-
19 suant to a contract for actuarial services. The contractor shall agree to assume responsibility for
20 misuse of the information by the contractor’s agent.

21 (4) At the discretion of the director, the director may disclose information to an employee or
22 officer within any division of the department as necessary to conduct research, compile aggregate
23 data from the information received and any other purpose deemed necessary by the director to assist
24 the director in carrying out the duties under this chapter or other duties under ORS chapter 657.

25 **(5) At the discretion of the director, the director may disclose to the Department of Re-**
26 **venue information reported by employers and employees to the Employment Department, for**
27 **the purpose of detecting potential identity theft or fraudulent filing of claims.**

28 **SECTION 4. This 2023 Act takes effect on the 91st day after the date on which the 2023**
29 **regular session of the Eighty-second Legislative Assembly adjourns sine die.**

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