

HB 4031 -1 STAFF MEASURE SUMMARY

House Committee On Revenue

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Sub-Referral To: Joint Committee On Ways and Means

Meeting Dates: 2/21

WHAT THE MEASURE DOES:

The measure requires the Public Records Advisory Council to study public records and report to the Legislative Assembly by September 15, 2026.

ISSUES DISCUSSED:

EFFECT OF AMENDMENT:

-1 Replaces bill.

Exempts taxpayer information in the possession of a local government from disclosure or inspection under Oregon public records laws. Defines taxpayer information to include income, expense, deduction, exclusion, or other information in a report or return required for the administration of tax. Declares an emergency, effective on passage.

BACKGROUND:

A public record is statutorily defined as any information that

- is prepared, owned, used, or retained by a state agency or political subdivision;
- relates to an activity, transaction, or function of a state agency or political subdivision; and,
- is necessary to satisfy the "legal, administrative or historical policies, requirements or needs" of the state agency or political subdivision.

With the implementation of several new local taxes, there has been interest by outside groups in obtaining information about program taxpayers. In particular, there is a current court case over the release of information about businesses that pay taxes for Portland's Clean Energy Fund. The -1 amendment to the bill would specify local tax information exempt from disclosure under Oregon public records law.