

HB 4031 -1, -4, -5 STAFF MEASURE SUMMARY

House Committee On Revenue

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Sub-Referral To: Joint Committee On Ways and Means

Meeting Dates: 2/21, 2/28, 2/29

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:

- Confidentiality of taxpayer information
- Roles of District Attorneys and Public Records Advisory Council
- Effect of existing state and local laws
- Role of Sunshine Committee in public records exemptions
- Effect of adding new exemption in public records statutes versus tax statutes
- Age of statutes and evolution of taxes imposed

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.

-4 Replaces bill.

Defines tax information that may not be disclosed by local government agencies. Applies the same confidentiality rules placed on the Department of Revenue. Includes local government agencies that collect, administer, or manage a local tax. Declares an emergency, effective on passage.

-5 Replaces bill.

Defines tax information that may not be disclosed by local government agencies as a result of public records request, or otherwise. Applies the same confidentiality rules placed on the Department of Revenue. Includes local government agencies that collect, administer, or manage a local tax imposed upon or measured by gross receipts, gross or net income, wages or net earnings from self-employment, local general sales and use taxes or marijuana taxes. 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.

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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.