

HB 4031 A STAFF MEASURE SUMMARY

Carrier: Rep. Nathanson

House Committee On Revenue

Action Date: 02/29/24

Action: Do pass with amendments and rescind subsequent referral to Ways and Means. (Printed A-Eng.)

Vote: 7-0-0-0

Yeas: 7 - Levy B, Marsh, Nathanson, Nguyen D, Reschke, Smith G, Walters

Fiscal: No fiscal impact

Revenue: No revenue impact

Prepared By: Jonathan Hart, Economist

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

WHAT THE MEASURE DOES:

Extends to local government agencies the same confidentiality requirements placed on the Department of Revenue with respect to tax information received by the agency. 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.

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:

Replaces bill.

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.