

Memorandum

PREPARED FOR: Senate Committee on Rules
DATE: April 17, 2025
BY: Leslie Porter, Legislative Analyst
RE: Legislative Review of Executive Appointments



LPRO
LEGISLATIVE POLICY
AND RESEARCH OFFICE

DIRECTOR OF THE OREGON DEPARTMENT OF REVENUE

The Governor has appointed the following individual to serve as the Director of the Oregon Department of Revenue subject to Senate confirmation.¹

Appointee

David Gerstenfeld of Salem

Term

June 16, 2025 – June 15, 2029; serves at the pleasure of the Governor.

Appointment/Confirmation Authority

[ORS 305.035](#) (2023)

Statement of Economic Interest²

Required.

Statutory Requirements³

The director serves a four-year term and at the pleasure of the Governor. The director must be bonded prior to taking office, must be skilled and expert in matters of taxation or financial administration, and must devote their entire time to the performance of the duties imposed upon the Oregon Department of Revenue (DOR).

Duties⁴

The DOR administers the revenue and tax laws of this state. The director provides general supervision over its administration and coordinates all DOR activities. The director must:

- use all reasonable means to increase efficiency and economy by coordinating work and sharing resources with other agencies;
- provide administrative staff, fiscal, planning, and research facilities and services for the agencies within the department;
- represent Oregon as a member of the Multistate Tax Commission;

¹ [Or. Const. art. III sect. 4](#), [ORS 171.562 and 171.565](#) (2023).

² [ORS 244.050](#) (2023).

³ [ORS 305.035](#) (2023); [ORS 182.100](#) (2023) for affirmative action policy; [ORS 236.115](#) (2023) for diversity criteria.

⁴ [ORS 305.015 to 305.980](#) (2023).

- serve as a nonvoting, ex officio member of the Oregon Charitable Checkoff Commission; and
- prepare and distribute a statement of the rights of taxpayers.

