

# House Bill 3022

Introduced and printed pursuant to House Rule 12.00. Pre-session filed (at the request of Governor Tina Kotek for Employment Department)

## 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**. The statement includes a measure digest written in compliance with applicable readability standards.

**Digest:** The Act would allow sharing of information by state agencies for the paid leave program. (Flesch Readability Score: 61.8).

Authorizes the Department of Revenue to disclose information to the Employment Department for purposes of administering the paid family and medical leave insurance program. Makes provisions requiring reports required to be filed by employers with the Department of Revenue consistent across agency programs. Removes the requirement that the Department of Revenue must determine contribution payment methods by rule. Authorizes the Division of Child Support of the Department of Justice to release reporting information on newly hired employees to the Employment Department. Includes a program eligibility determination in purposes for which a county supervisory authority must submit defendant information to the Director of the Employment Department.

Applies to information disclosed and reports required on or after January 1, 2023.

Takes effect on the 91st day following adjournment sine die.

## A BILL FOR AN ACT

1  
2 Relating to information collected by state agencies; creating new provisions; amending ORS 25.793,  
3 137.924, 314.840, 316.168, 656.506 and 657B.150; and prescribing an effective 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

**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 shall be confined to whether the individual:

2 (A) Has filed returns with respect to the taxes imposed by ORS chapter 316 for those of not  
3 more than the three immediately preceding years for which the individual was required to file an  
4 Oregon individual income tax return.

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

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

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

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

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

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

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

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

34 (A) A state;

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

36 (C) The District of Columbia; or

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

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

43 (f) The Attorney General, assistants and employees in the Department of Justice, or other legal  
44 representative of the State of Oregon, to the extent the department deems disclosure or access  
45 necessary for the performance of the duties of advising or representing the department pursuant to

1 ORS 180.010 to 180.240 and the tax laws of the state.

2 (g) Employees of the State of Oregon, other than of the Department of Revenue or Department  
 3 of Justice, to the extent the department deems disclosure or access necessary for such employees  
 4 to perform their duties under contracts or agreements between the department and any other de-  
 5 partment, agency or subdivision of the State of Oregon, in the department's administration of the  
 6 tax laws.

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

11 (i) The Legislative Revenue Officer or authorized representatives upon compliance with ORS  
 12 173.850. Such officer or representative shall not remove from the premises of the department any  
 13 materials that would reveal the identity of any taxpayer or any other person.

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

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

26 (L) The Director of the Department of Consumer and Business Services to determine that a  
 27 person complies with ORS chapter 656 and the Director of the Employment Department to determine  
 28 that a person complies with ORS [*chapter 657*] **chapters 657 and 657B**, the following employer in-  
 29 formation:

- 30 (A) Identification numbers.
- 31 (B) Names and addresses.
- 32 (C) Inception date as employer.
- 33 (D) Nature of business.
- 34 (E) Entity changes.
- 35 (F) Date of last payroll.

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

39 (n) Employees of the Employment Department:

40 [*(A) To the extent the Department of Revenue deems disclosure or access to information on a*  
 41 *combined tax report filed under ORS 316.168 is necessary to performance of their duties in adminis-*  
 42 *tering the tax imposed by ORS chapter 657; or]*

43 [*(B) For the purpose of detecting the occurrence of identity theft or fraud through the examination*  
 44 *of the following taxpayer particulars:]*

45 **(A) To the extent the Department of Revenue deems that the disclosure of or access to**

1 **information on a combined tax report filed under ORS 316.168, an annual report filed under**  
 2 **ORS 316.202 or a return filed under 314.360 is necessary for the performance of the**  
 3 **department's duties in administering and enforcing the tax imposed by ORS chapter 657 and**  
 4 **the family and medical leave insurance program under ORS chapter 657B; or**

5 **(B) To the extent the Department of Revenue deems that the disclosure of or access to**  
 6 **the information is helpful for the performance of the department's duties in administering**  
 7 **and enforcing the tax imposed by ORS chapter 657 and the family and medical leave insur-**  
 8 **ance program under ORS chapter 657B and for detecting the occurrence of identity theft or**  
 9 **fraud through the examination of the following taxpayer particulars:**

10 (i) Individual taxpayer identification number.

11 (ii) Name, address and date of birth.

12 (iii) Employer name, employer identification number and amount of wages paid.

13 (iv) Self-employment income amount and source.

14 (v) Other particulars of the return as defined in ORS 314.835, at the discretion of the Director  
 15 of the Department of Revenue, on a case-by-case basis.

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

19 (p) Employees of the Department of State Lands or State Treasurer for the purposes of returning  
 20 unclaimed property and identifying, locating and publishing lists of taxpayers entitled to unclaimed  
 21 refunds under ORS 98.302 to 98.436.

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

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

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

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

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

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

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

45 (t) A municipal corporation of this state for purposes of assisting the municipal corporation in

1 the administration of a tax of the municipal corporation that is imposed on or measured by income,  
2 wages or net earnings from self-employment. Any disclosure under this paragraph may be made only  
3 pursuant to a written agreement between the Department of Revenue and the municipal corporation  
4 that ensures the confidentiality of the information disclosed.

5 (u) A consumer reporting agency, to the extent necessary to carry out the purposes of ORS  
6 314.843.

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

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

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

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

20 (y) The State Treasurer, for the purpose of providing employer responses, as indicated on annual  
21 withholding reports submitted to the Department of Revenue, about whether an employer offers a  
22 qualified retirement savings plan as listed in ORS 178.215.

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

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

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

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

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

45 (C) The United States Postal Inspection Service or the federal law enforcement agency shall

1 give notice to the Department of Revenue of any request received under the federal Freedom of In-  
 2 formation Act, 5 U.S.C. 552, or other federal law relating to the disclosure of information.

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

5 **SECTION 2.** ORS 316.168 is amended to read:

6 316.168. (1) Except as otherwise provided by law, every employer subject to the provisions of  
 7 ORS 316.162 to 316.221, **320.550 and 656.506** and ORS [*chapter 657*] **chapters 657 and 657B**, or a  
 8 payroll-based tax imposed by a mass transit district and administered by the Department of Revenue  
 9 under ORS 305.620, shall make and file a combined quarterly tax and assessment report upon a form  
 10 prescribed by the department.

11 (2) The report shall be filed with the Department of Revenue on or before the last day of the  
 12 month following the quarter to which the report relates and shall be deemed received on the date  
 13 of mailing, as provided in ORS 305.820.

14 (3) The report shall be accompanied by payment of any tax or assessment due and a combined  
 15 tax and assessment payment coupon prescribed by the department. The employer shall indicate on  
 16 the coupon the amount of the total payment and the portions of the payment to be paid to each of  
 17 the tax or assessment programs.

18 (4) The Department of Revenue shall credit the payment to the tax or assessment programs in  
 19 the amounts indicated by the employer on the coupon and shall promptly remit the payments to the  
 20 appropriate taxing or assessing body.

21 (5) If the employer fails to allocate the payment on the coupon, the department shall allocate  
 22 the payment to the proper tax or assessment programs on the basis of the percentage the payment  
 23 bears to the total amount due.

24 (6) The Department of Revenue shall distribute copies of the combined quarterly tax and as-  
 25 sessment report and the necessary tax or assessment payment information to each of the agencies  
 26 charged with the administration of a tax or assessment covered by the report.

27 (7) The Department of Revenue, the Employment Department and the Department of Consumer  
 28 and Business Services shall develop a system of account numbers and assign to each employer a  
 29 single account number representing all of the tax and assessment programs included in the combined  
 30 quarterly tax and assessment report.

31 **SECTION 3.** ORS 656.506 is amended to read:

32 656.506. (1) As used in this section:

33 (a) "Employee" means a subject worker as defined in ORS 656.005 (28).

34 (b) "Employer" means a subject employer as defined in ORS 656.005 (13).

35 (2) Every employer shall retain from the moneys earned by all employees an amount determined  
 36 by the Director of the Department of Consumer and Business Services for each hour or part of an  
 37 hour the employee is employed and pay the money retained in the manner and at such intervals as  
 38 the director shall specify.

39 (3) In addition to all moneys retained under subsection (2) of this section, the director shall as-  
 40 sess each employer an amount equal to that assessed pursuant to subsection (2) of this section. The  
 41 assessment must be paid in such manner and at such intervals as the director may specify.

42 (4) The Department of Consumer and Business Services shall deposit moneys collected pursuant  
 43 to subsections (2) and (3) of this section, and any accrued cash balances, into the Workers' Benefit  
 44 Fund. Subject to the limitations in subsections (2) and (3) of this section, the amount of the hourly  
 45 assessments provided in subsections (2) and (3) of this section annually may be adjusted to meet the

1 needs of the Workers' Benefit Fund for the expenditures of the department in carrying out the  
2 department's functions and duties pursuant to subsection (7) of this section and ORS 656.445,  
3 656.622, 656.625, 656.628 and 656.630. Factors to be considered in making such adjustment of the  
4 assessments must include, but not be limited to, the cash balance as determined by the director and  
5 estimated expenditures and revenues of the Workers' Benefit Fund.

6 (5) The Legislative Assembly intends that the department set rates for the collection of assess-  
7 ments pursuant to subsections (2) and (3) of this section in a manner so that at the end of the period  
8 for which the rates are effective, the balance of the Workers' Benefit Fund is an amount of not less  
9 than 12 months of projected expenditures from the fund in regard to the department's functions and  
10 duties under subsection (7) of this section and ORS 656.445, 656.622, 656.625, 656.628 and 656.630, in  
11 a manner that minimizes the volatility of the rates assessed. If the department determines that the  
12 balance of the fund will fall below the balance required under this subsection, the department shall  
13 devise and report to the Workers' Compensation Management-Labor Advisory Committee a plan to  
14 increase the balance to the required amount. The department may set the assessment rate at a  
15 higher level if the department determines that a higher rate is necessary to avoid unintentional  
16 program or benefit reductions in the time period immediately following the period for which the rate  
17 is being set.

18 (6) Every employer required to pay the assessments referred to in this section shall make and  
19 file a report of employee hours worked and amounts due under this section upon a combined report  
20 form prescribed by the Department of Revenue. The report must be filed with the Department of  
21 Revenue:

22 (a) At the times and in the manner prescribed in ORS 316.168 and 316.171; or

23 (b) Annually as required or allowed pursuant to ORS 316.197 [or], 657.571 **or 657B.150**.

24 (7) There is established a Retroactive Program for the purpose of providing increased benefits  
25 to claimants or beneficiaries eligible to receive compensation under the benefit schedules of ORS  
26 656.204, 656.206, 656.208 and 656.210 that are lower than currently being paid for like injuries.  
27 However, benefits payable under ORS 656.210 may not be increased by the Retroactive Program for  
28 claimants whose injury occurred on or after April 1, 1974. Notwithstanding the formulas for com-  
29 puting benefits provided in ORS 656.204, 656.206, 656.208 and 656.210, the increased benefits payable  
30 under this subsection must be in such amount as the director considers appropriate. The director  
31 annually shall compute the amount which may be available during the succeeding year for payment  
32 of such increased benefits and determine the level of benefits to be paid during such year. If, during  
33 such year, it is determined by the director that there are insufficient funds to increase benefits to  
34 the level fixed by the director, the director may reduce the level of benefits payable under this  
35 subsection. The increase in benefits to workers is payable in the first instance by the insurer or  
36 self-insured employer subject to reimbursement from the Workers' Benefit Fund by the director. If  
37 the insurer is a member of the Oregon Insurance Guaranty Association and becomes insolvent and  
38 the Oregon Insurance Guaranty Association assumes the insurer's obligations to pay covered claims  
39 of subject workers, including Retroactive Program benefits, the benefits are payable in the first in-  
40 stance by the Oregon Insurance Guaranty Association, subject to reimbursement from the Workers'  
41 Benefit Fund by the director.

42 **SECTION 4.** ORS 657B.150 is amended to read:

43 657B.150. (1)(a) Except as otherwise provided in subsections (3) and (4) of this section and ORS  
44 657B.210 (4), all employers and employees shall contribute to the Paid Family and Medical Leave  
45 Insurance Fund established under ORS 657B.430.

1 (b) Contributions shall be paid by employers and employees as a percentage of a total rate de-  
2 termined by the Director of the Employment Department.

3 (c) The total rate may not exceed one percent of employee wages, up to a maximum amount in  
4 wages that is equivalent to the Social Security contribution and benefit base limit established by the  
5 United States Social Security Administration for purposes of the federal Old-Age, Survivors, and  
6 Disability Insurance program limits pursuant to 42 U.S.C. 430.

7 (2)(a) Employer contributions shall be paid in an amount that is equal to 40 percent of the total  
8 rate determined by the director.

9 (b) An employer shall deduct employee contributions from the wages of each employee in an  
10 amount that is equal to 60 percent of the total rate determined by the director.

11 (3) When an employment agency is acting as an employer, the employer contributions required  
12 under this section shall be the responsibility of the employment agency.

13 (4)(a) Employers that employ fewer than 25 employees are not required to pay the employer  
14 contributions under subsection (1) of this section.

15 (b) If an employer that employs fewer than 25 employees elects to pay the employer contribu-  
16 tions under subsection (1) of this section, the employer may apply to receive a grant under ORS  
17 657B.200.

18 (5) Notwithstanding subsection (1) of this section, an employer may elect to pay the required  
19 employee contributions, in whole or in part, as an employer-offered benefit.

20 (6) Subject to ORS 657B.130 (2) and (3), a self-employed individual who has elected coverage  
21 under ORS 657B.130 (1) shall contribute to the fund, at a rate that may not exceed one percent of  
22 the individual's taxable income, up to a maximum amount that is equivalent to the Social Security  
23 contribution and benefit base limit established by the United States Social Security Administration  
24 for purposes of the federal Old-Age, Survivors, and Disability Insurance program limits pursuant to  
25 42 U.S.C. 430, as determined by the director by rule, for a period of not less than three years from  
26 the date that the election becomes effective.

27 (7) A tribal government that elects coverage under ORS 657B.130 and employees of the tribal  
28 government shall contribute to the fund in contribution amounts and at a rate that may not exceed  
29 one percent of employee wages, up to a maximum amount in wages that is equivalent to the Social  
30 Security contribution and benefit base limit established by the United States Social Security Ad-  
31 ministration for purposes of the federal Old-Age, Survivors, and Disability Insurance program limits  
32 pursuant to 42 U.S.C. 430, as determined by the director by rule, for a period of not less than three  
33 years from the date that the election becomes effective.

34 (8) The director shall set rates for the collection of payroll contributions consistent with sub-  
35 section (1) of this section and in a manner such that:

36 (a) At the end of the period for which the rates are effective, the balance of moneys in the fund  
37 is an amount not less than six months' worth of projected expenditures from the fund for perform-  
38 ance of the functions and duties of the director under this chapter; and

39 (b) The volatility of the contribution rates is minimized.

40 (9) No later than December 15 of each year, for purposes of subsections (1)(c), (6) and (7) of this  
41 section, the director shall annually adjust the maximum amount of employee wages for the calendar  
42 year immediately following to align with the contributions and benefit base limit established by the  
43 United States Social Security Administration for purposes of the federal Old-Age, Survivors, and  
44 Disability Insurance program limits pursuant to 42 U.S.C. 430.

45 (10) The director shall determine on an annual basis the amount of payroll contributions, timing

1 of payroll contributions and maximum employee contributions sufficient to finance the costs related  
 2 to the provisions of this chapter.

3 (11) An employer shall hold any moneys collected under this section in trust for the State of  
 4 Oregon and for the payment thereof to the Department of Revenue in the manner described in sub-  
 5 section (12) of this section.

6 (12)(a) An employer shall make and file a combined quarterly report of wages earned and con-  
 7 tributions paid under this section on a form prescribed by the Department of Revenue.

8 (b) The report shall be filed with the Department of Revenue on or before the last day of the  
 9 month following the quarter to which the report relates and shall be deemed received on the date  
 10 of mailing.

11 (c) The report shall be accompanied by payment of any contributions due under this section in  
 12 a manner determined by the Department of Revenue [*by rule*].

13 (13) Moneys collected under this section shall be deposited in the Paid Family and Medical  
 14 Leave Insurance Fund established under ORS 657B.430.

15 (14)(a) If an employer ceases or discontinues operations or business, or sells out, exchanges or  
 16 otherwise disposes of the business or stock of goods, any payroll contribution payable under this  
 17 section is immediately due and payable, and the employer shall, within 10 calendar days, pay the  
 18 payroll contribution due. Any person who becomes a successor in interest to the business is liable  
 19 for the full amount of the unpaid payroll contribution.

20 (b) The director shall adopt rules for compliance with this chapter with regard to contributions  
 21 from an employer's successor in interest.

22 (15) Benefits may not be denied to a covered individual solely because an employer failed to  
 23 collect or remit the contributions required under this section.

24 **SECTION 5.** ORS 137.924 is amended to read:

25 137.924. When a defendant is committed to the supervisory authority of the county pursuant to  
 26 ORS 137.124, the supervisory authority shall forward the name, date of birth and Social Security  
 27 number of the defendant to:

28 (1) The Director of the Employment Department for purposes of making a determination of el-  
 29 igibility under ORS 657.155 **and 657B.015**;

30 (2) The Director of the Oregon Health Authority, or the director's designee, for the purposes  
 31 of suspending any medical assistance as defined in ORS 414.025; and

32 (3) The Director of Human Services, or the director's designee, for the purposes of suspending  
 33 any public assistance as defined in ORS 411.010.

34 **SECTION 6.** ORS 25.793 is amended to read:

35 25.793. (1) Subject to the limitations provided in subsection (2) of this section, the Division of  
 36 Child Support of the Department of Justice may enter into agreements with other divisions of the  
 37 Department of Justice [*or*], with the Department of Revenue **or with the Employment Department**  
 38 for the provision of information reported to the Division of Child Support by an employer pursuant  
 39 to ORS 25.790 regarding hiring or rehiring or the engagement or reengagement of individuals in this  
 40 state. The information may be used for purposes other than paternity establishment or child support  
 41 enforcement, including but not limited to debt collection.

42 (2) Information provided by the division under this section is limited to information reported  
 43 pursuant to ORS 25.790 that has not yet been entered into either:

44 (a) The statewide automated data processing and information retrieval system required to be  
 45 established and operated by the division under 42 U.S.C. 654a; or

1 (b) The automated state directory of new hires required to be established by the division under  
2 42 U.S.C. 653a.

3 (3) An agreement entered into under this section must include, but is not limited to, provisions  
4 describing:

5 (a) How the information is to be reported or transferred from the division;

6 (b) Fees, reimbursements and other financial responsibilities of the recipient in exchange for  
7 receipt of the information from the division, not to exceed actual expenses;

8 (c) Coordination of data systems to facilitate the sharing of the information; and

9 (d) Such other terms and requirements as are necessary to accomplish the objectives of the  
10 agreement.

11 (4) An agreement entered into under this section is subject to the approval of the Department  
12 of Justice.

13 **SECTION 7. The amendments to ORS 25.793, 137.924, 314.840, 316.168 and 656.506 by**  
14 **sections 1 to 3, 5 and 6 of this 2025 Act apply to information disclosed and reports required**  
15 **on or after January 1, 2023.**

16 **SECTION 8. This 2025 Act takes effect on the 91st day after the date on which the 2025**  
17 **regular session of the Eighty-third Legislative Assembly adjourns sine die.**

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