CHAPTER 133

AN ACT

Relating to disclosure of taxpayer information for
fraud prevention; amending ORS 314.840; and
prescribing an effective date.

Be It Enacted by the People of the State of Or-

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SECTION 1. ORS 314.840 is amended to read:

314.840. (1) The Department of Revenue may:

(a) Furnish any taxpayer, representative author-
ized to represent the taxpayer under ORS 305.230 or
person designated by the taxpayer under ORS
305.193, upon request of the taxpayer, representa-
tive or designee, with a copy of the taxpayer’s income tax
return filed with the department for any year, or
with a copy of any report filed by the taxpayer in
connection with the return, or with any other infor-
mation the department considers necessary.

(b) Publish lists of taxpayers who are entitled to
unclaimed tax refunds.

(c) Publish statistics so classified as to prevent
the identification of income or any particulars con-
tained in any report or return.

(d) Disclose a taxpayer’s name, address, tele-
phone number, refund amount, amount due, Social
Security number, employer identification number or
other taxpayer identification number to the extent
necessary in connection with collection activities or
the processing and mailing of correspondence or of
forms for any report or return required in the ad-
mistration of any local tax under ORS 305.620 or
any law imposing a tax upon or measured by net in-
come.

(2) The department also may disclose and give
access to information described in ORS 314.835 to:

(a) The Governor of the State of Oregon or the
authorized representative of the Governor with re-
spect to appointment or reappointment process for
an office or for employment in the office of the
Governor. The information disclosed shall be
confined to whether the individual:

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

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

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

(D) Has been or is under investigation for possi-
ble criminal offenses under the Oregon personal in-
come tax laws. Information disclosed pursuant to
this paragraph shall be used only for the purpose of
making the appointment, reappointment or decision
to employ or not to employ the individual in the of-

fice of the Governor.

(b) An officer or employee of the Oregon De-
partment of Administrative Services duly authorized
or employed to prepare revenue estimates, or a per-
son contracting with the Oregon Department of Ad-
ministrative Services to prepare revenue estimates,
in the preparation of revenue estimates required for
the Governor’s budget under ORS 291.201 to 291.224,
or required for submission to the Emergency Board
or the Joint Interim Committee on Ways and Means,
or if the Legislative Assembly is in session, to the
Joint Committee on Ways and Means, and to the
Legislative Revenue Officer or Legislative Fiscal Of-
ficer under ORS 291.342, 291.348 and 291.445. The
Department of Revenue shall disclose and give ac-
cess to the information described in ORS 314.835 for
the purposes of this paragraph only if:

(A) The request for information is made in writ-
ing, specifies the purposes for which the request is
made, and is signed by an authorized representative
of the Oregon Department of Administrative Ser-
dices. The form for request for information shall be
prescribed by the Oregon Department of Adminis-
trative Services and approved by the Director of the
Department of Revenue.

(B) The officer, employee or person receiving the
information does not remove from the premises of
the Department of Revenue any materials that would
reveal the identity of a personal or corporate tax-
payer.

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

(d) For tax administration and compliance pur-
poses, the proper officer or authorized representative
of any of the following entities that has or is gov-
 erned by a provision of law that meets the require-
ments of any applicable provision of the Internal
Revenue Code as to confidentiality:

(A) A state;

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

(C) The District of Columbia; or

(D) An association established exclusively to
provide services to federal, state or local taxing au-
uthorities.

(e) The Multistate Tax Commission or its au-
 thorized representatives, for tax administration and
compliance purposes only. The Multistate Tax Com-
mission may make the information available to the
Commissioner of Internal Revenue or the proper of-
ficer or authorized representative of any govern-
mental entity described in and meeting the qualifica-
tions of paragraph (d) of this subsection.

(f) The Attorney General, assistants and employ-
ees in the Department of Justice, or other legal rep-
presentative of the State of Oregon, to the extent the
department deems disclosure or access necessary for
the performance of the duties of advising or repres-
enting the department pursuant to ORS 180.010 to
180.240 and the tax laws of the state.
(g) Employees of the State of Oregon, other than of the Department of Revenue or Department of Justice, to the extent the department deems disclosure or access necessary for such employees to perform their duties under contracts or agreements between the department and any other department, agency or subdivision of the State of Oregon, in the department's administration of the tax laws.

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

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

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

(k) Any agency of the State of Oregon, or any person, or any officer or employee of such agency or person to whom disclosure or access is given by state law and not otherwise referred to in this section, including but not limited to the Secretary of State as Auditor of Public Accounts under Article VI, section 2, of the Oregon Constitution; the Department of Human Services pursuant to ORS 412.094; the Division of Child Support of the Department of Human Services pursuant to ORS 656 on the amount of wages or earned income received by an individual.

(l) The Director of the Department of Revenue or issued by the Department of Revenue to a taxpayer, in which case the information that may be disclosed shall be limited to the amount of the check, the date printed on the check.

(m) The Director of the Department of Revenue or issued by the Department of Revenue to a taxpayer, in which case the information that may be disclosed shall be limited to the amount of the check, the date printed on the check.

(n) Employees of the Employment Department to the extent the Department of Revenue deems disclosure or access to information on a combined tax report filed under ORS 316.168 is necessary to performance of their duties in administering the tax imposed by ORS chapter 657.

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

(p) Employees of the Department of State Lands for the purposes of identifying, locating and publishing lists of taxpayers entitled to unclaimed refunds as required by the provisions of chapter 694, Oregon Laws 1993. The information shall be limited to the taxpayer's name, address and the refund amount.

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

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

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

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

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

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

(s) The United States Financial Management Service, for purposes of facilitating the offsets described in ORS 305.612.

(t) A municipal corporation of this state for purposes of assisting the municipal corporation in the administration of a tax of the municipal corporation that is imposed on or measured by income, wages or net earnings from self-employment. Any disclosure under this paragraph may be made only pursuant to a written agreement between the Department of Re-
venue and the municipal corporation that ensures the confidentiality of the information disclosed.

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

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

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

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

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

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

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

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

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

(C) The United States Postal Inspection Service or the federal law enforcement agency shall give notice to the Department of Revenue of any request received under the federal Freedom of Information Act, 5 U.S.C. 552, or other federal law relating to the disclosure of information.

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

SECTION 2. This 2019 Act takes effect on the 91st day after the date on which the 2019 regular session of the Eightieth Legislative Assembly adjourns sine die.

Approved by the Governor May 22, 2019
Filed in the office of Secretary of State May 23, 2019
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