CHAPTER 28

AN ACT HB 4031

Relating to public records; amending ORS 314.835; and declaring an emergency.

Be It Enacted by the People of the State of Oregon:

SECTION 1. ORS 314.835 is amended to read:

314.835. (1) Except as otherwise specifically provided in rules adopted under ORS 305.193 or in other law, it shall be unlawful for the Department of Revenue or any officer or employee of the department to divulge or make known in any manner the amount of income, expense, deduction, exclusion or credit or any particulars set forth or disclosed in any report or return required in the administration of any local tax pursuant to ORS 305.620 or required under a law imposing a tax upon or measured by net income. It shall be unlawful for any person or entity to whom information is disclosed or given by the department pursuant to ORS 314.840 (2) or any other provision of state law to divulge or use such information for any purpose other than that specified in the provisions of law authorizing the use or disclosure. No subpoena or judicial order shall be issued compelling the department or any of its officers or employees, or any person who has acquired information pursuant to ORS 314.840 (2) or any other provision of state law to divulge or make known the amount of income, expense, deduction, exclusion or credit or any particulars set forth or disclosed in any report or return except where the taxpayer's liability for income tax is to be adjudicated by the court from which such process issues.

(2) For the purposes of public records disclosure in ORS 192.311 to 192.478, or otherwise, the confidentiality rules and requirements in this section apply to any local government agency and its officers and employees in the same manner in which they apply to the Department of Revenue and its officers and employees.

[*(2)*] **(3)** As used in this section:

(a) "Local government agency" means an agency, department or other subdivision of a local government or local service district, as those terms are defined in ORS 174.116, that collects, administers or manages 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 taxes imposed under ORS 475C.453.

[*(a)*] **(b)** "Officer," "employee" or "person" includes an authorized representative of the officer, employee or person, or any former officer, employee or person, or an authorized representative of such former officer, employee or person.

[*(b)*] **(c)** "Particulars" includes, but is not limited to, a taxpayer's name, address, telephone number, Social Security number, employer identification number or other taxpayer identification number and the amount of refund claimed by or granted to a taxpayer.

SECTION 2. This 2024 Act being necessary for the immediate preservation of the public peace, health and safety, an emergency is declared to exist, and this 2024 Act takes effect on its passage.

Approved by the Governor March 27, 2024
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