



# 2024 Government-to-Government Activity Report

ORS 182.166

Oregon Department of Revenue

December 18, 2024

## Land Recognition

We would like to acknowledge the many tribes and bands who call Oregon their ancestral territory, including Burns Paiute, Confederated Tribes of Coos, Lower Umpqua and Siuslaw, Cow Creek Band of Umpqua Indians, Confederated Tribes of Grand Ronde, Confederated Tribes of Siletz, Confederated Tribes of Warm Springs, Confederated Tribes of the Umatilla Indian Reservation, Coquille Indian Tribe, and Klamath Tribes; and honor the ongoing relationship between the land, plants, animals, and people indigenous to this place we now call Oregon. We recognize the continued sovereignty of the nine federally recognized tribes who have ties to this place and thank them for continuing to teach us how we might all be here together, and we continue to strive to work on a government-to-government basis with the nine federally recognized tribes.

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## Contents

Land Recognition .....	2
Introduction .....	5
Agency Contacts .....	5
About the Oregon Department of Revenue .....	6
Strategic Planning.....	6
Administration Division .....	6
Business Division .....	7
Collection Division .....	12
Personal Tax and Compliance Division .....	12
Property Tax Division.....	15
Policy on Government-to-Government Relations.....	16
Conclusion .....	16
Appendix A: Oregon Department of Revenue Tribal Government-to- Government Relations Policy .....	18

## Introduction

In this report, the Oregon Department of Revenue discusses ways the agency has interacted with and learned from Oregon's nine federally recognized tribes in 2024. The report provides information about efforts and actions to coordinate, collaborate, and enhance relations with tribal governments regarding the department's programs and activities.

## Agency Contacts

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## About the Oregon Department of Revenue

The Oregon Department of Revenue administers Oregon tax laws, supports partners' programs, and acts as a central debt collection agency for other state agencies, boards, commissions, and local governments. We provide services for the general public, tax professionals, cities, counties, local taxing districts, tribal governments, and other state agencies.

### Our Mission

Together, we collect the revenue that Oregon counts on.

### Our Vision

To create a clear and easy experience for our customers.

### Our Values

- We work to earn the trust of taxpayers.
- We seek dignity and inclusion for all.
- We do the right thing.
- We build partnerships.
- We rise to the occasion.

The Oregon Department of Revenue is headquartered in Salem with five regional offices in Bend, Eugene, Gresham, Medford, and Portland. We also have a remote call center in Fossil.

Building long-standing relationships with tribal governments makes our agency more effective while supporting our work to bring in the revenue that Oregon counts on. In this report, the Oregon Department of Revenue reflects on the ways the agency has interacted with and learned from Oregon's nine federally recognized tribal governments in 2024.

Our strategic planning efforts have included greater external engagement with an emphasis on equity and furthering our relationships with tribal governments. We continue to look for opportunities to improve our work with input from tribal representatives. This report provides an overview of Revenue's programs and the collaborative ways we have engaged with tribal governments over the last year.

## Strategic Planning

The department's 2022-2027 Strategic Plan, titled 'Oregon Counts on Us,' prioritizes creating and implementing an organization-wide and data-informed three to five-year, agency-specific racial equity plan that incorporates the state of Oregon's diversity, equity, and inclusion strategies into the department.

## Administration Division

The Administration division includes these sections:

## 2024 | DOR | Government-to-Government Activity Report

- Director's Office
- Financial Services
- Communications
- Human Resources
- Internal Audit
- Research
- Legislative Coordination
- Internal Controls
- Office of the Taxpayer Advocate

### Office of the Taxpayer Advocate 2024 Activities

In 2021, the Oregon Legislature passed House Bill 3373 establishing the office of the Taxpayer Advocate in Oregon. Before the passage of House Bill 3373, Oregon was one of a handful of states without a taxpayer advocate office. Nationwide, these offices provide access to taxpayers to resolve issues that cannot be resolved through normal agency channels.

The Taxpayer Advocate Office serves as a resource for taxpayers, but it also serves as a voice for reducing barriers to compliance and increasing accountability to taxpayers within the department. Taxpayers who have exhausted the normal channels can contact the Taxpayer Advocate Office with their individual issues, and staff may then assist in problem solving, providing information, or expediting department service as appropriate. Through repeated patterns in taxpayers' issues or other high-level observations, the Taxpayer Advocate Office also identifies systemic issues in the department's processes and procedures and recommends solutions to address them. The Taxpayer Advocate also works with other government entities and NGOs to ensure taxpayer voices are represented.

The Taxpayer Advocate Office participates in quarterly Economic Development and Community Services State-Tribal Cluster meetings as well as the semiannual Legislative Commission on Indian Services meetings.

### Human Resources

The Human Resources recruitment team coordinates and participates in career fairs around the state. This year, the taxpayer advocate and a personal tax and compliance representative attended the Confederated Tribes of the Umatilla Indian Reservation's (CTUIR) 2nd annual career fair. Attending career fairs in tribal communities allows us to seek applicants from historically and currently under-served and under resourced communities.

We have contacted all nine federally recognized tribes in Oregon to begin building a relationship to broaden our recruitment efforts

### Business Division

The Business division is responsible for the administration of taxes imposed on large and small businesses. Division staff work with taxpayers to ensure they can easily report and pay the

correct amount of tax for each program. The Business division also administers some tax programs for local governments. The division administers these 33 revenue streams:

- Amusement Device Tax
- Bicycle Excise Tax
- Cigarette Tax
- Coordinated Crisis Services Tax (988)
- Corporate Activity Tax
- Corporation Excise Tax
- Corporation Income Tax
- Criminal Fines and Assessments
- Emergency Communications Tax (E-911)
- Estate Transfer Tax
- Fiduciary Income Tax
- Greenlight Oregon Labor Rebate Fund
- Hazardous Substance Possession Fee
- Heavy Equipment Rental Tax (HERT)
- Kratom Registration
- Lane Transit District Payroll Tax
- Lane Transit District Self-Employment Tax
- Loaded Tank Railroad Car Fee
- Local Marijuana Retail Tax
- Local Transient Lodging Tax
- Long Term Enterprise
- Personal Income Tax Withholding
- Petroleum Load Fee
- Psilocybin Tax
- State Marijuana Retail Tax
- State Transient Lodging Tax
- Statewide Transit Tax
- Tobacco Licensing Program
- Tobacco Products Tax
- TriMet Transit District Payroll Tax
- TriMet Transit District Self-Employment Tax
- Vehicle Privilege Tax
- Vehicle Use Tax

### [Corporate Activity Tax 2024 Activities](#)

The Corporate Activity Tax (CAT) is imposed on businesses for the privilege of doing business in this state. It is measured on a business's commercial activity which is the total amount a business realizes from transactions and activity in Oregon. Certain items are excluded from the definition of commercial activity and will not be subject to the CAT. In addition, Oregon's CAT allows a 35 percent subtraction for certain business expenses. Revenue from the CAT is transferred to the Fund for Student Success to be used for education spending.

The CAT did not have any specific initiatives or activities with tribal governments in 2024.

CAT staff participates in the Economic Development and Community Services Tribal-State Cluster meetings and ensures that tribal governments are considered and included when changes are made to the CAT that could impact them.

## Corporation Excise Tax and Corporation Income Tax 2024 Activities

Corporations that are doing business in Oregon or with income from an Oregon source are required to file an Oregon corporation tax return. Oregon has two types of corporate taxes, the Corporation Excise Tax and the Corporation Income Tax.

- The Corporation Excise Tax is a tax for the privilege of doing business in Oregon. It is measured by net income. Corporation Excise Tax filers are subject to the corporate minimum tax.
- The Corporation Income Tax is for corporations not doing business in Oregon, but with income from an Oregon source. Income tax filers aren't subject to corporate excise or minimum tax.

The division is available and ready to work with tribal governments on any Corporation Excise Tax or Corporation Income Tax matter.

Business division staff:

- Attend meetings with the tribes and the Legislative Commission on Indian Services to maintain awareness of tribal government concerns and further develop our relationship with tribal members.
- Invite tribal members to participate in the division's legislative and administrative rules processes.
- Works cooperatively with tribal representatives to address issues and answer questions that arise.

## Cigarette Tax and Tobacco Products Tax 2024 Activities

The Oregon Department of Revenue administers Oregon's cigarette and tobacco taxes which are imposed on the distribution of these products in the state. Oregon's cigarette tax revenue is pre-collected through the sale of tax stamps to distributors which are affixed to sealed packages of cigarettes and sold at retail throughout the state. Quarterly tax returns are required for distributors to reconcile prior stamp purchases.

For other tobacco products, which include inhalant delivery systems, Oregon imposes a tax on the sale, storage, use, consumption, handling, or distribution of tobacco products other than cigarettes. Generally, other tobacco products taxes are paid quarterly by the distributor.

- Currently, the Tobacco Products tax is 65 percent of the wholesale price for certain other tobacco products, with cigars capped at \$1.00 per cigar.
- Other tobacco products are taxed by weight at \$1.86 per ounce with a minimum tax rate of \$2.24 per retail container or unit.

Tribal members are not required to pay Oregon's cigarette or other tobacco products tax and tribal governments can enter into tax refund agreements with the Oregon Department of

Revenue. Under these agreements, tribal governments agree that their retail outlets will purchase cigarettes and other tobacco products for retail sale from state-licensed distributors that have already paid the Oregon tax. In turn, the Oregon Department of Revenue agrees to share tax revenue with tribal governments based on an estimate of the cigarette or other tobacco products tax the department estimates paid by tribal members.

The department is available to work with any tribal government wishing to update their existing agreement to reflect the most recent agreements. Additionally, the department is available to enter into revenue-sharing agreements for tax revenue from cigarette or tobacco products other than cigarettes with any tribal government that wishes to enter into such an agreement.

### [Cigarette Tax and Tobacco Products Tax Ongoing Activities](#)

The department maintains cigarette tax refund agreements with all nine federally recognized tribal governments in Oregon:

- Burns Paiute
- Confederated Tribes of Coos, Lower Umpqua, and Siuslaw
- Confederated Tribes of Warm Springs
- Coquille Indian Tribe
- Klamath Tribes
- Confederated Tribes of the Umatilla Indian Reservation
- Confederated Tribes of Grand Ronde
- Confederated Tribes of Siletz
- Cow Creek Band of Umpqua Indians

The division also maintains an ‘other tobacco products’ tax refund agreement with the Cow Creek band of Umpqua Indians and the Confederated Tribes of Coos, Lower Umpqua, and Siuslaw.

- By the end of 2024, the department will have shared more than \$2.4 million in cigarette and other tobacco products tax revenues with participating tribal governments.
- From 2014 through the end of 2023, the department will have shared more than \$18 million in cigarette and other tobacco product tax revenues with participating tribal governments.

The department will continue to collaborate with tribal governments through these rebates as well as rebates for Tobacco Tax and Marijuana Tax. The department administers a retail tobacco license for retailers of tobacco products outside tribal jurisdiction. This helps create uniform state-wide regulations so that retailers who fail to follow the tobacco retail sales laws are penalized up to and including a revocation of their tobacco retail license instead of just a monetary penalty.

### Marijuana Retail Tax 2024 Activities

The Oregon Department of Revenue administers the Marijuana Retail Tax which requires marijuana retailers licensed by the Oregon Liquor and Cannabis Commission (OLCC) to charge a retail sales tax of 17 percent for all recreational marijuana sold. OLCC-licensed marijuana retailers must make monthly payments to the Oregon Department of Revenue of the tax collected from customers.

The department maintains marijuana tax refund agreements with two of the nine federally recognized tribal governments in Oregon: Cow Creek Band of Umpqua Indians and Confederated Tribes of Warm Springs. These agreements allow tribal governments to receive a rebate for an estimate of taxes paid on marijuana products produced or processed on tribal land.

### Marijuana Retail Tax Ongoing Activities

The department is available to work with any tribal government wishing to update existing agreements. Additionally, the department is available to enter into agreements for marijuana tax rebates with any tribal government that wishes to enter into such an agreement.

## Collection Division

The Collection division collects both tax and non-tax debt. The division collects debt for tax, fee, and loan programs administered by the department. Tax debt is established when a taxpayer files timely but doesn't pay in full by the due date of the return, or the department performs enforcement work through audits, filing enforcement, or adjustments made when the department processes the return. The Collection division also acts as the central collection agency for other state agencies, boards, commissions, and local governments through the Other Agency Accounts program established in 1971. Additionally, the division manages the state's debt that is assigned to private collection firms and engages with four private collection firms to assist in collecting debt owed to the state.

### Collection Division Ongoing Activities

The Collection division's goal is to continue to work with the tribes on collection processes, including entering into or amending garnishment agreements as well as setting up regularly scheduled check-ins as needed. Generally, garnishment actions are accepted by Oregon tribes as a courtesy to the Oregon Department of Revenue because the tribes are sovereign entities and have separate collection laws from the State of Oregon. Agreements are necessary to convert the department's processes to align with those processes within the tribal courts. As a result, the Collection Division's Program Tribal Liaison works with the tribal courts to ensure those processes are aligned. The division proactively reaches out to tribal governments to coordinate, collaborate, and enhance relations with tribal governments.

Collection division staff attended the Economic Development and Community Services Cluster meetings and Legislative Commission on Indian Services meetings, including the Government-to-Government Annual Summit.

## Personal Tax and Compliance Division

The Personal Tax and Compliance division manages Oregon's personal income tax program. The Personal Income Tax is a tax on taxable income and is the state's largest single source of revenue. The program serves over two million taxpayers required to file an annual tax return. Some taxpayers have more frequent contact with the department through quarterly payments or amended returns. The division administers the following nine revenue streams:

- Agricultural Employer Overtime Tax Credit
- Charitable Check-off
- Kicker Refund Donation
- Oregon Production Investment Fund Tax Credit Auction
- Partnership Privilege Tax
- Pass-Through Entity Elective Tax (PTE-E)
- Personal Income Tax
- Political Contributions

## Personal Income Tax 2024 Activities

The Personal Income Tax program works directly with tribal members. The program's goal is to provide information and assistance to tribal members so they can meet their filing requirements.

Tribal members are required to file an Oregon personal income tax return if they meet the filing threshold for their filing status. However, tribal members may be able to subtract all or part of their income if they are enrolled as a member of a federally recognized tribe, earned their income in Indian country, and live in federally recognized Indian country (ORS 316.777). "Indian country" is defined as any land within a current federal Indian reservation boundary and other lands held in trust by the United States government for a tribe.

For enrolled members of federally recognized tribes who live in Indian country in Oregon, income exempt from Oregon personal income tax includes:

- Wages earned for work performed in Indian country in Oregon.
- Income from businesses or real estate located in Indian country in Oregon.
- Retirement income if the contributions to the plan came from or were connected with services performed in Indian country.
- Unemployment compensation if the benefits were received as a result of work performed in Indian country.
- Interest, dividends, and capital gains from the sale of stocks and other intangibles regardless of where the accounts are located.
- Gambling winnings from tribal gaming centers (casinos).
- Tribal disbursements from casino earnings.

Income from tribal fishing rights activities may be tax-exempt, as well (ORS 316.785).

There is no change to the tax exemption for income earned by enrolled tribal members who live and work in Indian country located in Oregon. Members must complete an Oregon return with an Exempt Income Schedule for Enrolled Members of a Federally Recognized Indian Tribe each year, even when their situation has not changed and their income is still exempt. A tribal member can submit a Form OR-W-4 to their employer to claim exempt from withholding using the exemption code "B." The exemption certificates must be renewed annually by February 15.

The department wants to remind tribal members and tax preparers that they qualify to claim the Oregon Earned Income Credit (EIC) Tribal members can amend prior year returns if they did not claim the EIC.

In 2024, 1,590 tax year 2023 returns qualified for this subtraction. Of these returns, 390 claimed the Oregon Earned Income Credit and 190 claimed the new Oregon Kids Credit. Division staff assisted tribal members with resolving tax issues involving their income subtraction, and regularly work with tribal representatives to help resolve individual tribal members' issues or questions. The program often receives questions from qualifying tribal members who derive income from work or business activity performed in and outside of Indian country.

For employees, the income that is exempt is only the wages earned for work performed in Indian country located in Oregon. This is determined by calculating the percentage of days worked in Indian country to total days worked for the year. For business owners, the business must be located in Indian country in Oregon, and the percentage that is exempt is based on the services performed, or sales that occurred, in Indian country

### Personal Tax and Compliance Division Ongoing Activities

Personal Tax and Compliance division staff attended Economic Development and Community Services Cluster meetings and Legislative Commission on Indian Services meetings during 2024. Staff look forward to attending future meetings.

One of the division's goals is to assist Oregon taxpayers in becoming more self-sufficient. Staff continue to encourage personal income taxpayers to use the department's secure website Revenue Online. Through Revenue Online, taxpayers can

- Access their account at any time to view letters from the Department of Revenue.
- Make payments.
- File returns through Direct File Oregon
- Securely communicate with the Department of Revenue.
- Update contact and personal information.

Taxpayers can also use online tools such as "Where's My Refund" to track the progress of their refund. Further enhancements to this tool will be implemented for the upcoming 2025 processing season that will provide taxpayers with more information on the return processing stages and timeframes. Taxpayers who have signed up for an account in Revenue Online will receive specific details about the status of their refund.

Tribal members that qualify to subtract all or part of their income will no longer be required to submit Form EIS (Exempt Income Schedule) for Enrolled Members of a Federal Recognized Indian Tribe when they file their 2022 return. The form should still be completed and kept with tax records in case the department later requests a copy of the form.

The Personal Tax and Compliance division continues to meet regularly with the Department of Human Services as they administer their grant program to provide funding to culturally specific and responsive organizations, tribal governments and under-resourced rural community service organizations to conduct outreach about federal earned income tax credits and other tax benefits as well as provide tax navigation and preparation services to low-income Oregonians. The department continues to expand its own outreach and support with the tax preparation assistance sites statewide by attending job fairs, trade shows, county fairs and the Oregon State fair.

One of the tribes received grant money to host a tax preparation site for its members during the 2024 tax filing season and we understand there is more interest from other tribes to host a site. The Personal Tax and Compliance division provided assistance and information to the preparers at this site in helping tribal members file their current and past years unfiled returns in order for them to receive tax benefits such as the federal and state EIC benefits and the new Oregon kids credit that they would not have received had they not filed a return.

## Property Tax Division

The Property Tax division administers the statewide property tax system through partnerships with Oregon's 36 counties. The division administers the following 17 revenue streams:

- Assessment and Taxation Map Maintenance
- County Assessment Function Funding Assistance Program (CAFFA)
- Forest Products Harvest Tax
- Mutual and Cooperative Electric Distribution Systems Tax
- Nonprofit Homes
- Oil and Gas Production Tax
- Oregon Food Processors Fee
- Oregon Housing
- ORMap
- Private Rail Car Tax
- Property Tax, Central Assessment, and Industrial Valuation
- Senior and Disabled Citizen Property Tax Deferral Program
- Small Tract Forestland Program
- Small Tract Severance Tax – Western
- Small Tract Severance Tax – Eastern
- Strategic Investment Program (SIP)
- Strategic Investment Program Gainshare (SIP)

The Property Tax division is always ready to assist tribes in addressing complex property tax matters such as exemption or valuation questions.

## Property Tax, Central Assessment, and Industrial Valuation 2024 Activities

The division regularly provides central assessment data to tribes to assist them in administering their tribal tax code. For example, the Central Assessment Appraisal Team provides a copy of the utility assessment roll to the Confederated Tribes of the Umatilla Indian Reservation for use in administering its property tax system.

Our program is responsible for the annual valuations of communication, transportation, and energy properties. Some examples of the types/companies the department appraises are:

- AT&T
- Verizon
- Northwest Natural Gas
- Portland General Electric
- Delta Air Lines.

For the tax year 2023-24, there were a total of 506 centrally assessed companies with a total Real Market Value of \$34.7 billion added to the counties' tax rolls.

### Forest Products Harvest Tax, Small Tract Forestland Program, and Small Tract Severance Tax 2024 Activities

The Property Tax division's Timber Tax team provides support and assistance regularly to tribal members regarding timber harvest questions. Questions often arise regarding whether the timber tax applies to a tribal member's land or timber.

A Tribal Tax workgroup exists and is composed of representatives from the tribes, county assessment offices, Oregon Department of Justice, Governor's Office, and the Oregon Department of Revenue. The Tribal Tax workgroup last met in 2014. Since then, no new property tax issues have been brought forward by tribal representatives or other members of the workgroup. However, we are always available to address new issues should the need arise.

Property Tax division staff attended Economic Development and Community Services Cluster meetings and Legislative Commission on Indian Services meetings during 2024 and will continue to attend these meetings. The division proactively reaches out when issues arise that may potentially impact tribal lands or tribal members, and the division also partners with tribal governments on legislative concepts.

### Policy on Government-to-Government Relations

The Oregon Department of Revenue's Tribal Government-to-Government Relations policy, in compliance with ORS 182.164, is attached and made part of the 2024 Government-to-Government Report.

### Conclusion

In 2024, the Oregon Department of Revenue continued to pursue engagement and collaboration with the nine federally recognized tribal governments in Oregon. These efforts focused on establishing and strengthening our relationships with tribal representatives and providing beneficial services and information. We will continue to seek tools to help our staff improve their understanding of tribes and the importance of promoting government-to-government relations with the nine federally recognized tribal governments in Oregon. We will work to ensure this is part of our agency culture. We welcome input on how we can assist tribal governments, improve our relationships, and collaborate more effectively.

For More Information

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Appendix A: Oregon Department of Revenue Tribal Government-to-Government Relations Policy

## OREGON DEPARTMENT OF REVENUE POLICY

		Date December 7, 2021
Division	Subject	Number 110-005
Agency	Tribal Government to Government Relations Policy	Page 1 of 2

**APPROVED:** Betsy Imholt

**OWNER:** Director's Office

**PURPOSE:** The purpose of this policy is to promote government to government relations between the Oregon Department of Revenue and Oregon's nine federally recognized tribes.

This policy is adopted under ORS 182.162-182.168, which requires state agencies to develop and implement tribal relations policies.

**REFERENCES:** [ORS 182.162-182.168](#)  
[ORS 190.110](#)  
[Executive Order 96-30](#)

**POLICY:**

The Department of Revenue recognizes and respects the sovereign status of Oregon's federally recognized tribes and their respective authorities on tribal lands. It is the policy of the Oregon Department of Revenue to promote positive government to government relations through consultation with the tribes in areas where the development, implementation, and administration of agency programs may affect tribal members, lands, activities, or interests.

DOR believes that continuing to build on our relationships with the tribes makes our agency more effective overall while supporting our work across the state and region. DOR looks for opportunities where agency programs and projects can be understood through consultation with the tribes.

The Director serves as the key agency contact to liaison with tribal governments (known as the Tribal Liaison) and provides the contact information for the Tribal Liaison on the agency website and to the Legislative Commission on Indian Services. The Tribal Liaison coordinates with the tribes to support internal agency programs and projects, participate in Tribal-State cluster meetings, Tribal-State Government-to-Government Summit meetings, and Legislative Commission on Indian Services meetings. The department will identify Program Tribal Liaisons to participate in consultations

## OREGON DEPARTMENT OF REVENUE POLICY

		Date December 7, 2021
Division  Agency	Subject  Tribal Government to Government Relations Policy	Number 110-005
		Page 2 of 2

DOR promotes strong government-to-government relationships at the leadership, managerial, and staff levels with the tribes. DOR will demonstrate its commitment to the positive government to government relations with the tribes through such practices as follows:

- The Tribal Liaison, Taxpayer Advocate, and Program Tribal Liaisons will meet regularly with each tribe to discuss issues of mutual interest and explore opportunities for greater state/tribal partnership and collaboration.
- DOR will identify managers and employees who are responsible for developing and implementing agency programs that affect the tribes.
- DOR will make a reasonable effort to cooperate with tribes in the development, implementation, and administration of agency programs that affect the tribes such as early notification and engagement.
- DOR will seek and invite tribal representation on DOR advisory committees and working groups that are of interest to the tribes.
- DOR will collaborate on the exchange of relevant data collected by DOR staff or by tribal governments.
- DOR will consult with the Legislative Commission on Indian Services on matters concerning tribal government.
- DOR staff who have regular communication with the tribes will receive periodic training on the legal status of the tribes, the legal rights of members of the tribes, and issues of concern of the tribes through training provided by the Department of Administrative Services or other learning opportunities.
- DOR will disseminate this policy to all DOR employees and to new employees through new employee orientation and will maintain the policy on the intranet.
- DOR will submit an annual report to the Governor and the Commission on Indian Service on the activities of the agency that support ORS 182.162-168.
- DOR will seek other opportunities to learn from and build relationships with the tribes.