

OREGON DEPARTMENT OF REVENUE POLICY

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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

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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.