



Annual Report to the Oregon Legislature on Administrative Rules

January 25, 2021

Executive Summary

ORS 183.403 requires state agencies to submit a report no later than February 1 of each year regarding all rules that the agency adopted, amended, repealed, or suspended during the preceding 12-month period. This is an executive summary of the Department of Revenue's report covering rulemaking activity during calendar year 2020.

Rules adopted, amended or repealed in accordance with ORS 183.335 (2) and (3)

During calendar year 2020, the department adopted 33 rules, amended 21 rules and repealed four rules.

Temporary rules adopted, amended or suspended in accordance with ORS 183.335(5)

During calendar year 2020, the department adopted 10 and amended three temporary administrative rules in accordance with ORS 183.335(5). Those rules are as follows:

Adopt:

150-317-1130, Property Brought into Oregon

150-317-1140, Wholesale Sale of Groceries Exclusion

150-317-1150, Retail Sale of Groceries Exclusion

150-317-1400, Determining Property Resold Out of State, and Methods of Determining

150-317-1410, Motor Vehicle Resale Certificate – Documentation Required

150-317-1120, Exclusion for Subcontracting Payments

150-317-1220, Employee Compensation: Labor Cost Subtraction

150-317-1500, Good Faith Effort

150-320-0012, Location of Amusement Devices

150-305-0070, Interest Waivers Due to COVID-19 Pandemic Emergency

Amend:

150-305-0160, Penalty for Dishonored Checks

150-305-0396, Signature Gathering Period

150-305-0460, Verification of Returns, Statements, or Documents Filed Under Tax Law

The full report is available by contacting the Department of Revenue at rulesadmin.dor@oregon.gov.