

SENATE AMENDMENTS TO SENATE BILL 845

By COMMITTEE ON WORKFORCE

April 23

- 1 On page 1 of the printed bill, line 2, after “ORS” insert “314.840,”.
2 In line 3, delete the first “and” and insert a comma.
3 On page 2, line 35, delete “(a)”.
4 In line 36, delete “(A)” and insert “(a)”.
5 In line 37, delete “(B)” and insert “(b)”.
6 In line 41, delete “(C)” and insert “(c)”.
7 Delete lines 43 and 44.
8 On page 3, line 3, after “Code” insert a period and delete the rest of the line and lines 4 through
9 6.
10 In line 7, delete the comma.
11 In line 9, delete the colon.
12 In line 10, delete “(A)” and delete “50” and insert “250”.
13 In line 12, delete “; and” and insert a period.
14 Delete lines 13 and 14.
15 In line 32, delete “a health benefit plan offered by the employer” and insert “the state medical
16 assistance program”.
17 On page 5, after line 27, insert:
18 “**SECTION 8.** ORS 314.840 is amended to read:
19 “314.840. (1) The Department of Revenue may:
20 “(a) Furnish any taxpayer, representative authorized to represent the taxpayer under ORS
21 305.230 or person designated by the taxpayer under ORS 305.193, upon request of the taxpayer,
22 representative or designee, with a copy of the taxpayer’s income tax return filed with the depart-
23 ment for any year, or with a copy of any report filed by the taxpayer in connection with the return,
24 or with any other information the department considers necessary.
25 “(b) Publish lists of taxpayers who are entitled to unclaimed tax refunds.
26 “(c) Publish statistics so classified as to prevent the identification of income or any particulars
27 contained in any report or return.
28 “(d) Disclose a taxpayer’s name, address, telephone number, refund amount, amount due, Social
29 Security number, employer identification number or other taxpayer identification number to the ex-
30 tent necessary in connection with collection activities or the processing and mailing of correspond-
31 ence or of forms for any report, return or claim required in the administration of ORS 310.630 to
32 310.706, any local tax under ORS 305.620, or any law imposing a tax upon or measured by net in-
33 come.
34 “(2) The department also may disclose and give access to information described in ORS 314.835
35 to:

1 “(a) The Governor of the State of Oregon or the authorized representative of the Governor with
2 respect to an individual who is designated as being under consideration for appointment or reap-
3 pointment to an office or for employment in the office of the Governor. The information disclosed
4 shall be confined to whether the individual:

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

8 “(B) Has failed to pay any tax within 30 days from the date of mailing of a deficiency notice or
9 otherwise respond to a deficiency notice within 30 days of its mailing.

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

12 “(D) Has been or is under investigation for possible criminal offenses under the Oregon personal
13 income tax laws. Information disclosed pursuant to this paragraph shall be used only for the pur-
14 pose of making the appointment, reappointment or decision to employ or not to employ the individ-
15 ual in the office of the Governor.

16 “(b) An officer or employee of the Oregon Department of Administrative Services duly author-
17 ized or employed to prepare revenue estimates, or a person contracting with the Oregon Department
18 of Administrative Services to prepare revenue estimates, in the preparation of revenue estimates
19 required for the Governor’s budget under ORS 291.201 to 291.226, or required for submission to the
20 Emergency Board or the Joint Interim Committee on Ways and Means, or if the Legislative As-
21 sembly is in session, to the Joint Committee on Ways and Means, and to the Legislative Revenue
22 Officer or Legislative Fiscal Officer under ORS 291.342, 291.348 and 291.445. The Department of
23 Revenue shall disclose and give access to the information described in ORS 314.835 for the purposes
24 of this paragraph only if:

25 “(A) The request for information is made in writing, specifies the purposes for which the request
26 is made and is signed by an authorized representative of the Oregon Department of Administrative
27 Services. The form for request for information shall be prescribed by the Oregon Department of
28 Administrative Services and approved by the Director of the Department of Revenue.

29 “(B) The officer, employee or person receiving the information does not remove from the prem-
30 ises of the Department of Revenue any materials that would reveal the identity of a personal or
31 corporate taxpayer.

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

34 “(d) For tax administration and compliance purposes, the proper officer or authorized represen-
35 tative of any of the following entities that has or is governed by a provision of law that meets the
36 requirements of any applicable provision of the Internal Revenue Code as to confidentiality:

37 “(A) A state;

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

39 “(C) The District of Columbia; or

40 “(D) An association established exclusively to provide services to federal, state or local taxing
41 authorities.

42 “(e) The Multistate Tax Commission or its authorized representatives, for tax administration and
43 compliance purposes only. The Multistate Tax Commission may make the information available to
44 the Commissioner of Internal Revenue or the proper officer or authorized representative of any
45 governmental entity described in and meeting the qualifications of paragraph (d) of this subsection.

1 “(f) The Attorney General, assistants and employees in the Department of Justice, or other legal
2 representative of the State of Oregon, to the extent the department deems disclosure or access
3 necessary for the performance of the duties of advising or representing the department pursuant to
4 ORS 180.010 to 180.240 and the tax laws of this state.

5 “(g) Employees of the State of Oregon, other than of the Department of Revenue or Department
6 of Justice, to the extent the department deems disclosure or access necessary for such employees
7 to perform their duties under contracts or agreements between the department and any other de-
8 partment, agency or subdivision of the State of Oregon, in the department’s administration of the
9 tax laws.

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

14 “(i) The Legislative Revenue Officer or authorized representatives upon compliance with ORS
15 173.850. Such officer or representative shall not remove from the premises of the department any
16 materials that would reveal the identity of any taxpayer or any other person.

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

21 “(k) Any agency of the State of Oregon, or any person, or any officer or employee of such
22 agency or person to whom disclosure or access is given by state law and not otherwise referred to
23 in this section, including but not limited to the Secretary of State as Auditor of Public Accounts
24 under section 2, Article VI of the Oregon Constitution; the Department of Human Services pursuant
25 to ORS 314.860 and 412.094; the Division of Child Support of the Department of Justice and district
26 attorney regarding cases for which they are providing support enforcement services under ORS
27 25.080; the State Board of Tax Practitioners, pursuant to ORS 673.710; and the Oregon Board of
28 Accountancy, pursuant to ORS 673.415.

29 “(L) The Director of the Department of Consumer and Business Services to determine that a
30 person complies with ORS chapter 656 and the Director of the Employment Department to determine
31 that a person complies with ORS chapter 657, the following employer information:

32 “(A) Identification numbers.

33 “(B) Names and addresses.

34 “(C) Inception date as employer.

35 “(D) Nature of business.

36 “(E) Entity changes.

37 “(F) Date of last payroll.

38 “(m) The Director of the Oregon Health Authority to determine that a person has the ability to
39 pay for care that includes services provided by the Blue Mountain Recovery Center or the Oregon
40 State Hospital or the Oregon Health Authority to collect any unpaid cost of care as provided by
41 ORS chapter 179.

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

45 “(o) The State Fire Marshal to assist the State Fire Marshal in carrying out duties, functions

1 and powers under ORS 453.307 to 453.414, the employer or agent name, address, telephone number
2 and standard industrial classification, if available.

3 “(p) Employees of the Department of State Lands for the purposes of identifying, locating and
4 publishing lists of taxpayers entitled to unclaimed refunds as required by the provisions of chapter
5 694, Oregon Laws 1993. The information shall be limited to the taxpayer’s name, address and the
6 refund amount.

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

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

12 “(B) The counterfeiting, forging or altering of a check submitted by a taxpayer to the Depart-
13 ment of Revenue or issued by the Department of Revenue to a taxpayer, in which case the infor-
14 mation that may be disclosed shall be limited to the counterfeit, forged or altered document, the
15 name, address and taxpayer identification number of the payee, the amount of the check, the date
16 printed on the check and the altered name and address.

17 “(r) The United States Postal Inspection Service or a federal law enforcement agency, including
18 but not limited to the United States Department of Justice, to assist in the investigation of the fol-
19 lowing criminal activities:

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

23 “(B) The counterfeiting, forging or altering of a check submitted by a taxpayer to the Depart-
24 ment of Revenue or issued by the Department of Revenue to a taxpayer, in which case the infor-
25 mation that may be disclosed shall be limited to the counterfeit, forged or altered document, the
26 name, address and taxpayer identification number of the payee, the amount of the check, the date
27 printed on the check and the altered name and address.

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

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

35 “(u) A consumer reporting agency, to the extent necessary to carry out the purposes of ORS
36 314.843.

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

40 “(w) **The Employment Department, to the extent necessary to carry out sections 1 to 5**
41 **of this 2015 Act.**

42 “(3)(a) Each officer or employee of the department and each person described or referred to in
43 subsection (2)(a), (b), (f) to (L), [or] (n) to (q) **or (w)** of this section to whom disclosure or access to
44 the tax information is given under subsection (2) of this section or any other provision of state law,
45 prior to beginning employment or the performance of duties involving such disclosure or access,

1 shall be advised in writing of the provisions of ORS 314.835 and 314.991, relating to penalties for the
2 violation of ORS 314.835, and shall as a condition of employment or performance of duties execute
3 a certificate for the department, in a form prescribed by the department, stating in substance that
4 the person has read these provisions of law, that the person has had them explained and that the
5 person is aware of the penalties for the violation of ORS 314.835.

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

10 “(A) Any information described in ORS 314.835 that is received by the person pursuant to sub-
11 section (2)(r) of this section is confidential information that may not be disclosed, except to the ex-
12 tent necessary to investigate or prosecute the criminal activities described in subsection (2)(r) of
13 this section;

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

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

19 “(4) The Department of Revenue may recover the costs of furnishing the information described
20 in subsection (2)(L), (m), [and] (o) to (q) **and (w)** of this section from the respective agencies.”.

21 In line 28, delete “8” and insert “9”.

22 In line 41, delete “9” and insert “10”.

23 On page 6, line 23, delete “10” and insert “11”.

24 In line 36, delete “11” and insert “12”.

25 On page 7, line 4, delete “12” and insert “13”.

26 In line 12, delete “13” and insert “14”.

27 In line 19, delete “14” and insert “15”.

28 In line 23, delete “15” and insert “16”.

29 In line 38, delete “16” and insert “17”.

30 On page 13, line 2, delete “17” and insert “18”.

31 On page 14, delete lines 43 through 45 and delete page 15 and insert:

32 “**SECTION 19.** Section 2 of this 2015 Act is amended to read:

33 “**Sec. 2.** As used in sections 1 to 5 of this 2015 Act:

34 “(1) ‘Covered employee’ means an individual who meets all of the following conditions:

35 “(a) The individual is an employee of a large employer.

36 “(b) The individual is enrolled in medical assistance on the basis of the individual’s modified
37 adjusted gross income in accordance with the Patient Protection and Affordable Care Act (P.L.
38 111-148), as amended by the Health Care and Education Reconciliation Act (P.L. 111-152).

39 “(c) The individual is not enrolled in medical assistance by reason of a disability or being over
40 65 years of age.

41 “(2)(a) ‘Employer’ means an employing unit as defined in ORS 657.020.

42 “(b) An employer includes all of the members of a controlled group of corporations.

43 “(c) As used in this subsection, a ‘controlled group of corporations’ means a controlled group
44 of corporations as defined in section 1563(a) of the Internal Revenue Code.

45 “(3) ‘Fund’ means the Employer Responsibility for Medical Assistance Trust Fund created in

1 section 5 of this 2015 Act.

2 “(4)(a) ‘Large employer’ includes any employer employing for wages or salary [250] 100 or more
3 persons to work in this state during any calendar quarter in a year for which the employer re-
4 sponsibility penalty is calculated; and

5 “(b) ‘Large employer’ does not include a public employer as defined in ORS 243.650.

6 “(5) ‘Medical assistance’ has the meaning given that term in ORS 414.025.

7 “(6) ‘Safety net provider’ means any provider of comprehensive primary care or acute hospital
8 inpatient services that provides these services to a significant total number of medical assistance
9 and medically indigent patients in relation to the total number of patients served by the provider.

10 “(7) ‘Wages’ means wages as defined in ORS 657.105 and paid directly to an individual by the
11 individual’s employer.

12 “**SECTION 20.** Section 2 of this 2015 Act, as amended by section 19 of this 2015 Act, is amended
13 to read:

14 “**Sec. 2.** As used in sections 1 to 5 of this 2015 Act:

15 “(1) ‘Covered employee’ means an individual who meets all of the following conditions:

16 “(a) The individual is an employee of a large employer.

17 “(b) The individual is enrolled in medical assistance on the basis of the individual’s modified
18 adjusted gross income in accordance with the Patient Protection and Affordable Care Act (P.L.
19 111-148), as amended by the Health Care and Education Reconciliation Act (P.L. 111-152).

20 “(c) The individual is not enrolled in medical assistance by reason of a disability or being over
21 65 years of age.

22 “(2)(a) ‘Employer’ means an employing unit as defined in ORS 657.020.

23 “(b) An employer includes all of the members of a controlled group of corporations.

24 “(c) As used in this subsection, a ‘controlled group of corporations’ means a controlled group
25 of corporations as defined in section 1563(a) of the Internal Revenue Code.

26 “(3) ‘Fund’ means the Employer Responsibility for Medical Assistance Trust Fund created in
27 section 5 of this 2015 Act.

28 “(4)(a) ‘Large employer’ includes any employer employing for wages or salary [100] 50 or more
29 persons to work in this state during any calendar quarter in a year for which the employer re-
30 sponsibility penalty is calculated; and

31 “(b) ‘Large employer’ does not include a public employer as defined in ORS 243.650.

32 “(5) ‘Medical assistance’ has the meaning given that term in ORS 414.025.

33 “(6) ‘Safety net provider’ means any provider of comprehensive primary care or acute hospital
34 inpatient services that provides these services to a significant total number of medical assistance
35 and medically indigent patients in relation to the total number of patients served by the provider.

36 “(7) ‘Wages’ means wages as defined in ORS 657.105 and paid directly to an individual by the
37 individual’s employer.

38 “**SECTION 21.** Sections 1 to 7 of this 2015 Act and the amendments to ORS 314.840 by
39 section 8 of this 2015 Act become operative on January 1, 2017.

40 “**SECTION 22.** (1) Section 2 of this 2015 Act, as amended by section 19 of this 2015 Act,
41 becomes operative on January 1, 2018.

42 “(2) Section 2 of this 2015 Act, as amended by section 20 of this 2015 Act, becomes oper-
43 ative on January 1, 2019.

44 “**SECTION 23.** The Employment Department and the Oregon Health Authority may take
45 any action prior to the operative date specified in section 21 of this 2015 Act that is necessary

1 to carry out sections 1 to 7 of this 2015 Act and the amendments to ORS 314.840 by section
2 8 of this 2015 Act on the operative date specified in section 21 of this 2015 Act.

3 **“SECTION 24.** In addition to and not in lieu of any other appropriation, there is appro-
4 priated to the Employment Department, for the biennium beginning July 1, 2015, out of the
5 General Fund, the amount of \$_____, which shall be deposited into the Employer Respon-
6 sibility for Medical Assistance Trust Fund and may be expended only for carrying out
7 sections 3, 4 and 6 of this 2015 Act and ORS 657.601, 657.610, 657.625, 657.630, 657.635, 657.640,
8 657.646, 657.660 and 657.665, as amended by sections 9 to 17 of this 2015 Act.

9 **“SECTION 25.** This 2015 Act being necessary for the immediate preservation of the public
10 peace, health and safety, an emergency is declared to exist, and this 2015 Act takes effect
11 on its passage.”.

12 _____