

76TH OREGON LEGISLATIVE ASSEMBLY
STAFF MEASURE SUMMARY
HOUSE REVENUE COMMITTEE

MEASURE: HB 3261 A
CARRIER: Rep. Barnhart

REVENUE: No Revenue Impact
FISCAL: Minimal Fiscal Impact, no statement issued

Action: Do Pass as amended and be printed Engrossed
Vote: 7-0-1
Yeas: Bailey, Bentz, Gelser, Read, Wand, Barnhart, Berger
Nays: 0
Exc.: Brewer

Prepared By: Christine Broniak, Economist
Meeting Dates: 3/4, 4/13, 4/27, 4/29

WHAT THE BILL DOES: Provides for issuance of tax warrants to the county without Department of Revenue direction to county sheriff to seize and sell taxpayer's real and personal property. Provides separate authority for department to order county sheriff to seize and sell taxpayer's real and personal property after recording the warrant with the county clerk. Requires that department notice and demand for payment be sent to taxpayer at least 30 days prior to issuance of warrant. Requires department to include in notice accounting of payments by taxpayer and information about consequences of noncompliance. Applies to warrants issued by department on or after January 1, 2012.

ISSUES DISCUSSED:

- Availability of option to direct warrant to county instead of sheriff to initiate collection of taxes
- Legal sufficiency without intimidation of sheriff involvement immediately

EFFECT OF COMMITTEE AMENDMENTS: Requires the Department of Revenue to record a warrant in the County Clerk Lien Record prior to directing the sheriff to levy upon and sell the real and personal property of the taxpayer. Requires that the department authorize an agent to collect taxes if the warrant will be executed by an agent other than the sheriff. Requires the department to mail or deliver a copy of the warrant to taxpayer.

BACKGROUND: Currently, the Department of Revenue may issue a warrant directing the sheriff in a county to collect real and personal property to pay for unpaid individual income, corporate excise, corporate income, and tobacco taxes. This measure would allow the Department of Revenue to issue a warrant directly to a county before issuing a warrant through the sheriff. If payment is still not received, the department is able to execute a warrant through the county sheriff to collect property.