

Enrolled
House Bill 2284

Introduced and printed pursuant to House Rule 12.00. Pre-session filed (at the request of Governor Kate Brown for Department of Revenue)

CHAPTER

AN ACT

Relating to taxpayers making conflicting claims under personal income tax laws; creating new provisions; amending ORS 305.215; and prescribing an effective date.

Be It Enacted by the People of the State of Oregon:

SECTION 1. ORS 305.215 is amended to read:

305.215. (1) *[Where there are conflicting claims to a personal exemption credit for a dependent allowed under the personal income tax laws, the Department of Revenue shall notify by certified mail each person claiming the same dependent, and shall set a time and place convenient to each claim insofar as it is practicable, for a joint determination of the conflicting claims. Each person so notified who appears shall bring]* **When persons file conflicting returns or reports addressing an item of income, deduction or credit allowed under the personal income tax laws, the Department of Revenue may examine all conflicting claims. After examining the claims, the department shall notify each person reporting the item that the department shall make a joint determination to resolve the conflict. Each notified person shall provide** the information from the person's income tax returns or reports that supports the person's *[claim]* **position**, together with all records, data or other evidence providing the necessary supporting material to the information shown on the income tax return. All such material shall be available for inspection by the other *[claimant]* **person**, notwithstanding any provision of ORS 314.835, 314.840 or 314.991. If *[either claimant]* **any person** fails or refuses to *[appear or bring such]* **provide the** information in part or in whole, the department shall make its determination on the basis of all the information and evidence supplied. The provisions of this chapter relating to the administration of the personal income tax laws apply to the determination.

(2) If an appeal is taken to the Oregon Tax Court pursuant to ORS 305.560 *[by either claimant]*, each *[claimant]* **person** shall make available to the court information from the person's income tax returns or reports supporting that person's *[claim]* **position**, together with all evidence or supporting data furnished to or subpoenaed by the Department of Revenue, as well as such other information as may be presented to the court in the manner otherwise provided for in the hearing of cases in the Oregon Tax Court. If *[either claimant]* **any person** fails or refuses to appear or bring such information in part or in whole, the court shall make its determination on the basis of all the evidence introduced. All such evidence shall constitute a public record and shall be available to the parties and the court notwithstanding any provision of ORS 314.835, 314.840 or 314.991.

SECTION 2. The amendments to ORS 305.215 by section 1 of this 2017 Act apply to tax years beginning on or after January 1, 2018.

SECTION 3. This 2017 Act takes effect on the 91st day after the date on which the 2017 regular session of the Seventy-ninth Legislative Assembly adjourns sine die.

Passed by House March 20, 2017

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Timothy G. Sekerak, Chief Clerk of House

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Tina Kotek, Speaker of House

Passed by Senate April 20, 2017

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Peter Courtney, President of Senate

Received by Governor:

.....M,....., 2017

Approved:

.....M,....., 2017

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Kate Brown, Governor

Filed in Office of Secretary of State:

.....M,....., 2017

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Dennis Richardson, Secretary of State