



SB 80 A – Mailing Requirements Cleanup

Background

Certain mailing requirement references are inconsistent or outdated. The Department of Revenue is seeking to amend statutes related to mailing across three programs.

1. County tax statements are required to be mailed or delivered per ORS 311.250, but other statutes reference only the mailing of the tax statements. Given that counties are beginning to email the statements, this reference inconsistency needs updating. Statutes addressing mailing-only are ORS 309.100 (appeal filing period starting after the tax statements are mailed), ORS 311.115 (roll certification in time to mail statements), ORS 311.252 (sending copy of statement required to be mailed to taxpayer), and ORS 311.507 (discount allowed for payments made within the later of 15 days of mailing of the statement or November 15). The concept changes references to property tax statement mailing to also include delivery.
2. The oil and gas production tax program (ORS chapter 324) has a requirement to mail assessment notices by registered or certified mail, see ORS 324.180 and 324.190. This requirement adds administrative costs and is inconsistent with how other assessment notices of other programs are mailed (by first class mail). It is debatable whether registered or certified mail actually achieves notice any better than regular first class mail. The concept enables assessment notices for oil and gas tax to be simply mailed or otherwise delivered rather than require registered or certified mail.
3. Western and Eastern Oregon small tract forestland severance tax programs have a requirement that the Department of Revenue mail returns to taxpayers, see ORS 321.733. This is out of step with current technology and filing processes, and also with Forest Products Harvest Tax, income tax and personal property tax return processes. With GenTax capabilities enabling electronic return filing, the necessity of sending mailed returns to taxpayers, particularly business taxpayers, is expected to decline in the future. Mailing paper returns is also more likely to lead to paper returns being filed instead of using Revenue Online electronic filing. The concept enables timber returns to be provided or delivered by means other than mailing, but does not require electronic filing. As amended, the bill requires taxpayers receive mailed notice that they have a liability unless the taxpayer elects for electronic notice.

Stakeholder Outreach

The DOR has worked with county tax collectors, assessors, and the Oregon State Bar through their Tax Section Laws Committee.

Agency Contact

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