

Administrative:

Oregon: New Law Creates Office of the Taxpayer Advocate within Department of Revenue

H.B. 3373, signed by gov. 7/19/21. Effective on the 91st day after the date of adjournment sine die of the Oregon 2021 legislative regular session, enacted legislation establishes an “Office of the Taxpayer Advocate” within the Oregon Department of Revenue (Department) that will become operative as of January 1, 2022. This office “is subject to all confidentiality and disclosure provisions applicable to the [D]epartment and shall be responsible for directly assisting taxpayers and their representatives to ensure that taxpayers and their representatives understand and utilize the policies, processes and procedures available for the resolution of problems related to tax programs or debt collection programs administered by the [D]epartment.” The legislation provides that the Director of the Department is responsible for selecting the “Taxpayer Advocate,” as well as other employees of the new office, “who may include employees of the department and residents of this state with knowledge of taxation.” The new office will assist taxpayers in:

URL: <https://olis.oregonlegislature.gov/liz/2021R1/Measures/Overview/HB3373>

1. Obtaining easily understandable tax information and information about Department policies and procedures, including information on audits, collections and appeals;
2. Answering questions about preparing and filing returns with the Department; and
3. Locating documents filed with or payments made to the Department by taxpayers.

The new office may “collaborate with [D]epartment personnel to resolve the most complex and sensitive taxpayer problems and to identify and resolve systemic problems experienced by taxpayers.” Additionally, the new office “may issue an order to the [D]epartment to cease any action, take any action or refrain from taking any action with respect to a taxpayer, as allowed by law” if the new officer determines that a taxpayer may suffer a “significant hardship” as a result of the Department’s manner of administration of tax laws. Issuance of orders are an extraordinary remedy and limited to “providing relief related to [D]epartment policies or procedures.” Please contact us with any questions.

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