

State Tax Matters

The power of knowing. January 7, 2022

Administrative:

Oregon DOR Launches its Newly Established Office of the Taxpayer Advocate

News Release: Revenue launches Taxpayer Advocate Office, Or. Dept. of Rev. (1/3/22); Taxpayer Advocate, Or. Dept. of Rev. (12/21). The Oregon Department of Revenue (Department), addressing legislation enacted in 2021 [see H.B. 3373 (2021) and State Tax Matters, Issue 2021-29, for more details on this 2021 legislation], officially launched the "Office of the Taxpayer Advocate" (OTA) within the Department that became operative as of January 1, 2022 and which, according to the Department, "is both a voice and a resource to reduce barriers to voluntary compliance for taxpayers." Specifically, the Department explains that the OTA will:

URL: https://www.oregon.gov/newsroom/Pages/NewsDetail.aspx?newsid=64700

URL: https://www.oregon.gov/dor/Pages/Taxpayer-Advocate.aspx

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

URL: https://dhub.blob.core.windows.net/dhub/Newsletters/Tax/2021/STM/210723 1.html

- Identify issues or barriers to equitable and fair tax collection;
- Identify meaningful ways to work with community partners, especially in efforts to reach previously underserved populations;
- Provide expedited service to taxpayers whose problems are not resolved through ordinary channels and receive and evaluate complaints of improper, abusive, or inefficient service by agency employees;
- Identify systemic issues and make recommendations to address them;
- Promote taxpayer issues and concerns to Department policymakers and state legislators;
- Provide another access point to Department information; and
- Problem-solve and suggest options to taxpayer dilemmas that exist through normal channels of which the taxpayer may not have been aware.

According to a recent news release, the OTA has "the authority to issue taxpayer assistance orders to compel the agency to act in an individual taxpayer's case." Please contact us with any questions.

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