



Oregon

John A. Kitzhaber, MD, Governor

Department of Revenue

955 Center St NE

Salem, OR 97301-2555

www.oregon.gov/dor

DATE: October 30, 2015

TO: Interested Parties

SUBJECT: Notice of Proposed Rulemaking

As shown in the enclosed notices, the Department of Revenue intends to adopt, amend, renumber, or repeal administrative rules relating to personal income tax, property tax, and corporate income and excise taxes. The proposed rules are posted on the department's website at www.oregon.gov/DOR/pages/adminrules.aspx

A public hearing is scheduled for 10 am to noon on Monday, November 23, 2015 in Salem. We will accept public comment at that time; however you may also send comments to the rules coordinator by e-mail, fax, or telephone until November 23, 2015 at 5pm.

If you wish to testify at the hearing will need to register prior to the hearing. Registration begins at 9:45 am on November 23, 2015 in the Fishbowl conference room. Please contact the rules coordinator in advance to make alternative arrangements for registration if you are not able to do so at 9:45 am on the day of the hearing. The hearing will close at 10:15am if no person registers to testify.

In compliance with the Americans with Disabilities Act, this information is available in alternative formats upon request. Please contact me if you have questions.

Deanna Mack
Administrative Rules Coordinator
Director's Office
Direct telephone: 503-947-2082
E-mail: Rulescoordinator.dor@oregon.gov
FAX: 503-945-8290

Enclosures: (14)
Notices of Proposed Rulemaking Hearing
Statements of Need and Fiscal Impact

Secretary of State
NOTICE OF PROPOSED RULEMAKING HEARING*
A Statement of Need and Fiscal Impact accompanies this form

FILED
10-15-15 6:47 PM
ARCHIVES DIVISION
SECRETARY OF STATE
150

Department of Revenue
Agency and Division
Deanna Mack
Rules Coordinator
Department of Revenue, 955 Center St. NE, Salem, OR 97301
Address

Administrative Rules Chapter Number
(503) 947-2082
Telephone

RULE CAPTION

Corporate income/excise tax and Estate tax: Listed jurisdictions, Apportionment, Credits, Sales factor, Estimated tax payments
Not more than 15 words that reasonably identifies the subject matter of the agency's intended action.

Hearing Date	Time	Location	Hearings Officer
11-23-15	10:00 a.m.	Revenue Bldg; Fishbowl Conf. Rm; 955 Center ST NE; Salem, OR 97301	Jason Larimer

RULEMAKING ACTION

Secure approval of rule numbers with the Administrative Rules Unit prior to filing.

ADOPT:

150-314.280-(O)

150-317.152

150-317.717

AMEND:

150-118.140

150-314.280-(N)

150-314.665(1)-(A)

150-317.705(3)(A) DM

REPEAL:

150-118.NOTE

150-314.665(2)-(C)

RENUMBER: Secure approval of new rule numbers with the Administrative Rules Unit prior to filing.

AMEND AND RENUMBER: Secure approval of new rule numbers with the Administrative Rules Unit prior to filing.

150-314.515(2) to 150-314.515-(A)

Statutory Authority:

ORS 118.140; 305.100; 314.280; 314.665; 317.152

Other Authority:

Statutes Implemented:

ORS 118.140, 314.280, 314.515, 314.665, 317.152, 317.705, 317.717

RULE SUMMARY

150-118.NOTE is obsolete and should be repealed.

150-118.140 incorporates changes made by the 2015 Oregon Legislature to the Estate Tax Credit for Natural Resource Property.

150-314.280-(N) clarifies the meaning of the terms investment assets and activities and trading assets and activities.

150-314.280-(O) moves the provisions under current OAR 150-314.665(2)-C to this rule applicable only to public utilities.

150-314.515(2) to 150-314.515-(A) modifies the criteria for the crediting of overpayments of tax to estimated tax installments for amended or delinquent returns; also makes clear that an overpayment of tax will be subject to offset prior to the overpayment being credited to an estimated tax installment.

150-314.665(1)-(A) prescribes that sales taxes are excluded from the sales factor as of January 1, 2014.

150-314.665(2)-(C) is repealed upon adoption of 150-314.280-(O) to make clear that the rule now applies to public utilities under ORS 314.280.

150-317.152 provides that the Qualified Research Credit may be calculated in any manner that is allowed under IRC 41; applicable percentage is 5%.

150-317.705^{(3)(A) DM} provides the level of common ownership necessary to establish a unitary relationship between an Oregon corporate tax filer and a corporation in a listed jurisdiction.

150-317.717 prescribes a procedure to solicit feedback from potential listed jurisdictions and other stakeholders prior to the Department of Revenue's biannual listed jurisdiction report.

The Agency requests public comment on whether other options should be considered for achieving the rule's substantive goals while reducing negative economic impact of the rule on business.

<u>11-23-2015 5:00 p.m.</u>	<u>Deanna Mack</u>	<u>deanna.d.mack@dor.state.or.us</u>
Last Day (m/d/yyyy) and Time for public comment	Rules Coordinator Name	Email Address

*The Oregon Bulletin is published on the 1st of each month and updates the rule text found in the Oregon Administrative Rules Compilation.

Secretary of State
STATEMENT OF NEED AND FISCAL IMPACT
A Notice of Proposed Rulemaking Hearing accompanies this form.

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SECRETARY OF STATE

Department of Revenue
Agency and Division

150
Administrative Rules Chapter Number

Corporate income/excise tax and Estate tax: Listed jurisdictions, Apportionment, Credits, Sales factor, Estimated tax payments

Rule Caption (Not more than 15 words that reasonably identifies the subject matter of the agency's intended action.)

In the Matter of:

Adopt 150-314.280-(O)

Adopt 150-317.152

Adopt 150-317.717

Amend 150-118.140

Amend 150-314.280-(N)

Amend 150-314.665(1)-(A)

Amend 150-317.705 (3)(a) DM

Amend and renumber 150-314.515(2) to 150-314.515-(A)

Repeal 150-118.NOTE

Repeal 150-314.665(2)-(C)

Statutory Authority:

ORS 118.140; 305.100; 314.280; 314.665; 317.152

Other Authority:

Statutes Implemented:

ORS 118.140, 314.280, 314.515, 314.665, 317.152, 317.705, 317.717

Need for the Rule(s):

150-118.NOTE is obsolete and should be repealed.

150-118.140 incorporates changes made by the 2015 Oregon Legislature to the Estate Tax Credit for Natural Resource Property.

150-314.280-(N) clarifies the meaning of the terms investment assets and activities and trading assets and activities.

150-314.280-(O) moves the provisions under current OAR 150-314.665(2)-C to this rule applicable only to public utilities.

150-314.515(2) to 150-314.515-(A) modifies the criteria for the crediting of overpayments of tax to estimated tax installments for amended or delinquent returns; also makes clear that an overpayment of tax will be subject to offset prior to the overpayment being credited to an estimated tax installment.

150-314.665(1)-(A) prescribes that sales taxes are excluded from the sales factor as of January 1, 2014.

150-314.665(2)-(C) is repealed upon adoption of 150-314.280-(O) to make clear that the rule now applies to public utilities under ORS 314.280.

150-317.152 provides that the Qualified Research Credit may be calculated in any manner that is allowed under IRC 41; applicable percentage is 5%.

150-317.705 provides the level of common ownership necessary to establish a unitary relationship between an Oregon corporate tax filer and a corporation in a listed jurisdiction. ^{(3)(A) DM}

150-317.717 prescribes a procedure to solicit feedback from potential listed jurisdictions and other stakeholders prior to the Department of Revenue's biannual listed jurisdiction report.

Documents Relied Upon, and where they are available:

26 U.S.C. 41, Internal Revenue Service Instructions for Form 706 from August 2008, SB 864A Preliminary Staff Measure Summary (2015) SB 864 (2015), HB 2640 Out-of State Tax Shelters Report (2014) Oregon Revised Statutes 118.100, 118.140, 314.280, 314.415, 314.665, 317.715, 317.717, Oregon Laws 2010, Chapter 107, Sections 85-88 Oregon Administrative Rules 150-118.NOTE, 150-118.140, 150-305.100-(B), 150-314.280, 150-314.515(2), 150-314.665(1)-(A), 150-314.665(2)-(C), 150-317.710(3)(a), 150-317.152, Powerex Corporation v. Department of Revenue, 357 Or 40 (2015) and FDIC Glossary for Reports of Condition and Income Instructions at Page A-77, Line Item Instructions for the Consolidated Report of Income at Page RI-6, General Instructions for FDIC Schedule RC-B at page RC-B-1, General Instructions for FDIC Schedule RC-D at page RC-D-1 and FASB accounting codifications 320-10-25-1, 323-10-15-4, 323-10-15-5 323-10-15-8, 810-10-15-8; all of which are available online or from the Agency.

Fiscal and Economic Impact:

There is no fiscal or economic impact due to these rule changes. The statutes implemented are what cause the impact.

Statement of Cost of Compliance:

1. Impact on state agencies, units of local government and the public (ORS 183.335(2)(b)(E)):

There is no impact to state agencies and a de minimis impact on the counties and the public. The rule changes are intended to be clarifying or interpretive in nature and do not affect the cost to comply.

2. Cost of compliance effect on small business (ORS 183.336):

a. Estimate the number of small business and types of businesses and industries with small businesses subject to the rule:

Oregon has approximately 123,000 small businesses with fewer than 250 employees that employ 81% of the state's workforce. Oregon has approximately 105,646 small businesses with fewer than 100 employees. Based on this information and information from tax returns reporting number of employees, we estimate Oregon has approximately 91,848 small businesses with fewer than 50 employees that are subject to these rules. The rule changes may apply to all types of small businesses.

Oregon Small Business Development Center Network www.bizcenter.org/about/our-impact

Business Oregon www.oregon4biz.com/assets/docs/DataPacket09.pdf

Oregon Department of Revenue Research Section, 10-14-2013 Wage file extract 2012 tax year

b. Projected reporting, recordkeeping and other administrative activities required for compliance, including costs of professional services:

There is a de minimis effect on those small businesses subject to the rules as these changes are intended to be clarifying or interpretive in nature and do not affect projected reporting, record-keeping or other administrative activities or costs.

c. Equipment, supplies, labor and increased administration required for compliance:

None known.

How were small businesses involved in the development of this rule?

The Department of Revenue communicated and worked with small business liaison groups such as the Oregon State Bar Tax Section and the Oregon Society of Certified Public Accountants to obtain their input into how these rules will impact their clients, some of whom are small businesses.

Administrative Rule Advisory Committee consulted?: No

If not, why?:

The Department of Revenue did not use a formal Advisory Committee for these rules; however, we did seek and receive input from groups of industry representatives. No Administrative Rule Advisory Committee was consulted because the above groups were contacted and they have the interest and expertise necessary to provide adequate feedback on the proposed rule; therefore a committee is unlikely to provide further benefit.

11-23-2015 5:00 p.m.

Deanna Mack

deanna.d.mack@dor.state.or.us

Last Day (m/d/yyyy) and Time
for public comment

Printed Name

Email Address

Secretary of State
NOTICE OF PROPOSED RULEMAKING HEARING*
A Statement of Need and Fiscal Impact accompanies this form

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Deanna Mack
Rules Coordinator
Department of Revenue, 955 Center St. NE, Salem, OR 97301
Address

150
Administrative Rules Chapter Number
(503) 947-2082
Telephone

RULE CAPTION

Personal Income tax: Public Notification of Delinquent Taxpayers pilot project. Renumber Discretionary Penalty Waiver rule.
Not more than 15 words that reasonably identifies the subject matter of the agency's intended action.

Hearing Date	Time	Location	Hearings Officer
11-23-15	10:00 a.m.	Revenue Bldg; Fishbowl Conf. Rm, 955 Center ST NE, Salem, OR 97301	Jason Larimer

RULEMAKING ACTION

Secure approval of rule numbers with the Administrative Rules Unit prior to filing.

ADOPT:
150-305.120

AMEND:

REPEAL:

RENUMBER: Secure approval of new rule numbers with the Administrative Rules Unit prior to filing.
150-305.145(5) to 150-305.145-(A)

AMEND AND RENUMBER: Secure approval of new rule numbers with the Administrative Rules Unit prior to filing.

Statutory Authority:
ORS 305.100, 305.145

Other Authority:

Statutes Implemented:
ORS 305.120

RULE SUMMARY

150-305.120 is required to provide rules and criteria to for posting the names of delinquent taxpayers to the Department of Revenue's website to incentivize these individuals to contact the department to become compliant. This rule also provides clarity on how the delinquent taxpayer can be removed from this list and what information will be posted.

150-305.145(5) for Discretionary Penalty Waivers for Information Returns will be renumbered to 150-305.145-(A) to conform to department rule numbering policies.

The Agency requests public comment on whether other options should be considered for achieving the rule's substantive goals while reducing negative economic impact of the rule on business.

11-23-2015 5:00 p.m. Deanna Mack deanna.d.mack@dor.state.or.us
Last Day (m/d/yyyy) and Time Rules Coordinator Name Email Address
for public comment

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Administrative Rules Chapter Number

Personal Income tax: Public Notification of Delinquent Taxpayers pilot project. Renumber Discretionary Penalty Waiver rule.

Rule Caption (Not more than 15 words that reasonably identifies the subject matter of the agency's intended action.)

In the Matter of:

ADOPT: 150-305.120

RENUMBER: 150-305.145(5) to 150-305.145-(A)

Statutory Authority:

ORS 305.100, 305.145

Other Authority:

Statutes Implemented:

ORS 305.120

Need for the Rule(s):

150-305.120 is required to provide rules and criteria to for posting the names of delinquent taxpayers to the Department of Revenue's website to incentivize these individuals to contact the department to become compliant. This rule also provides clarity on how the delinquent taxpayer can be removed from this list and what information will be posted.

150-305.145(5) for Discretionary Penalty Waivers for Information Returns will be renumbered to 150-305.145-(A) to conform to department rule numbering policies.

Documents Relied Upon, and where they are available:

Oregon Revised Statutes, available online through Legislative Counsel.

Fiscal and Economic Impact:

There is no fiscal impact due to these rule changes. The department hopes this pilot project will bring in additional tax dollars owed to the department for personal income tax and income tax withholding liabilities for the General Fund.

Statement of Cost of Compliance:

1. Impact on state agencies, units of local government and the public (ORS 183.335(2)(b)(E)):

There is no impact to state agencies and a de minimis effect on the counties and the public. The rules will allow the department to target delinquent taxpayers with the highest tax liabilities and post a list to the department's website to incentivize these individuals to contact the department to pay the tax liabilities in full or agree to a payment plan to pay off tax liabilities in order to be removed from a list.

2. Cost of compliance effect on small business (ORS 183.336):

a. Estimate the number of small business and types of businesses and industries with small businesses subject to the rule:

Oregon has approximately 123,000 small businesses with fewer than 250 employees that employ 81% of the state's workforce . Oregon has approximately 105,646 small businesses with fewer than 100 employees . Based on this information and information from tax returns reporting number of employees, we estimate Oregon has approximately 91,848 small businesses with fewer than 50 employees who are subject to these rules. The rule changes may apply to all types of small businesses.

Oregon Small Business Development Center Network (www.bizcenter.org/about/our-impact/)

Business Oregon (www.oregon4biz.com/assets/docs/DataPacket09.pdf)

Oregon Department of Revenue Research Section, 10-14-13 Wage File Extract, 2012 tax year

b. Projected reporting, recordkeeping and other administrative activities required for compliance, including costs of professional services:

There is a de minimis effect on those subject to the rules, as these changes tend to be clarifying or interpretive in nature and does not affect projected reporting, record-keeping or other administrative activities, or costs.

c. Equipment, supplies, labor and increased administration required for compliance:

There are no known increases.

How were small businesses involved in the development of this rule?

We communicated and worked with small business liaison groups such as the Oregon State Bar Tax Section, Oregon Collectors Association, Oregon Board of Tax Practitioners and the Oregon Association of Tax Consultants to obtain their input into how this rule will impact their clients some of whom are small businesses. We also reached out to the Oregon Society of Certified Public Accountants to gain their input into how this rule would affect the small business community.

Administrative Rule Advisory Committee consulted?: No

If not, why?:

The Department of Revenue did not use a formal Advisory Committee for these rules; however, we did seek and receive input from groups of industry representatives. No Administrative Rule Advisory Committee was consulted because the above groups were contacted and they have the interest and expertise necessary to provide adequate feedback on the proposed rule; therefore a committee is unlikely to provide further benefit.

<u>11-23-2015 5:00 p.m.</u>	<u>Deanna Mack</u>	<u>deanna.d.mack@dor.state.or.us</u>
Last Day (m/d/yyyy) and Time for public comment	Printed Name	Email Address

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NOTICE OF PROPOSED RULEMAKING HEARING*
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(503) 947-2082
Telephone

RULE CAPTION

Personal Income Tax: Amnesty program, Biomass Credit transfer, University Venture Fund

Not more than 15 words that reasonably identifies the subject matter of the agency's intended action.

Hearing Date	Time	Location	Hearings Officer
11-23-15	10:00 a.m.	Revenue Bldg; Fishbowl Conf. Rm; 955 Center ST NE; Salem OR 97301	Jason Larimer

RULEMAKING ACTION

Secure approval of rule numbers with the Administrative Rules Unit prior to filing.

ADOPT:

AMEND:

150-315.144

REPEAL:

150-305.100(C), 150-315.521

RENUMBER: Secure approval of new rule numbers with the Administrative Rules Unit prior to filing.

AMEND AND RENUMBER: Secure approval of new rule numbers with the Administrative Rules Unit prior to filing.

Statutory Authority:

ORS 305.100; 315.144

Other Authority:

Statutes Implemented:

ORS 305.100, 315.144, 315.521

RULE SUMMARY

150-315.144--- modifies when a Biomass credit transfer schedule must be filed with the Department of Revenue.

150-305.100(C)---repeal of the rule for the amnesty program that is no longer in effect.

150-315.521---repeal the rule for the University Venture Fund credit as it sunsets December 31, 2015.

The Agency requests public comment on whether other options should be considered for achieving the rule's substantive goals while reducing negative economic impact of the rule on business.

11-23-2015 5:00 p.m. Deanna Mack deanna.d.mack@dor.state.or.us
Last Day (m/d/yyyy) and Time Rules Coordinator Name Email Address
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Agency and Division

150
Administrative Rules Chapter Number

Personal Income Tax: Amnesty program, Biomass Credit transfer, University Venture Fund

Rule Caption (Not more than 15 words that reasonably identifies the subject matter of the agency's intended action.)

In the Matter of:

In the Matter of:

AMEND: 150-315.144

REPEAL: 150-305.100(C), 150-315.521

Statutory Authority:

ORS 305.100; 315.144

Other Authority:

Statutes Implemented:

ORS 305.100, 315.144, 315.521

Need for the Rule(s):

150-315.144--- modifies when a Biomass credit transfer schedule must be filed with the Department of Revenue.

150-305.100(C)---repeal of the rule for the amnesty program that is no longer in effect.

150-315.521---repeal the rule for the University Venture Fund credit as it sunsets December 31, 2015.

Documents Relied Upon, and where they are available:

Internal Revenue Code, Treasury Regulations, Oregon Revised Statutes and HB 2488 (2015 Legislation) available online or from Agency upon request.

<https://www.irs.gov/Tax-Professionals/Tax-Code,-Regulations-and-Official-Guidance>

<https://www.oregonlegislature.gov/>

Fiscal and Economic Impact:

There is no fiscal or economic impact due to these rule changes. The statutes implemented are what cause the impact.

Statement of Cost of Compliance:

1. Impact on state agencies, units of local government and the public (ORS 183.335(2)(b)(E)):

There is no impact to state agencies and a de minimis affect on the counties and the public. These changes tend to be clarifying or interpretive in nature and do not affect the cost to comply.

2. Cost of compliance effect on small business (ORS 183.336):

a. Estimate the number of small business and types of businesses and industries with small businesses subject to the rule:

Oregon has approximately 123,000 small businesses with fewer than 250 employees that employ 81% of the state's workforce . Oregon has approximately 105,646 small businesses with fewer than 100 employees . Based on this information and information from tax returns reporting number of employees, we estimate Oregon has approximately 91,848 small businesses with fewer than 50 employees who are subject to these rules. Specific industry types that may be affected include: biomass collectors and producers and those investing in the university venture fund. The remaining rules may apply to all small business types.

Oregon Small Business Development Center Network www.bizcenter.org/about/our-impact

Business Oregon www.oregon4biz.com/assets/docs/DataPacket09.pdf

Oregon Department of Revenue Research Section, 10-14-2013 Wage file extract 2012 tax year

b. Projected reporting, recordkeeping and other administrative activities required for compliance, including costs of professional services:

There is a de minimis affect on those subject to the rules as these changes tend to be clarifying or interpretive in nature and do not affect projected reporting, recordkeeping or other administrative activities or costs.

c. Equipment, supplies, labor and increased administration required for compliance:

None known.

How were small businesses involved in the development of this rule?

We communicated and worked with small business liaison groups such as the Oregon State Bar Tax Section and the Oregon Society of Certified Public Accountants to obtain their input into how this rule will impact their clients some of whom are small businesses.

Administrative Rule Advisory Committee consulted?: No

If not, why?:

The Department of Revenue did not use a formal Advisory Committee for these rules, however we did seek and receive input from industry representatives as well as from the counties and other taxpayer groups on these rule changes. No Administrative Rule Advisory Committee was consulted because the above groups were contacted and they have the interest and expertise necessary to provide adequate feedback on the proposed rule; therefore a committee is unlikely to provide further benefit.

<u>11-23-2015 5:00 p.m.</u>	<u>Deanna Mack</u>	<u>deanna.d.mack@dor.state.or.us</u>
Last Day (m/d/yyyy) and Time for public comment	Printed Name	Email Address

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Department of Revenue 150
Agency and Division Administrative Rules Chapter Number
Deanna Mack (503) 947-2082
Rules Coordinator Telephone
Department of Revenue, 955 Center St. NE, Salem, OR 97301
Address

RULE CAPTION

Personal Tax: Farm Income Averaging, Amended Schedule, Failure to Pay, Refund Applications, Substantial Underpayment

Not more than 15 words that reasonably identifies the subject matter of the agency's intended action.

Hearing Date	Time	Location	Hearings Officer
11-23-15	10:00 a.m.	Revenue Bldg; Fishbowl Conf. Rm; 955 Center ST NE; Salem, OR 97301	Jason Larimer

RULEMAKING ACTION

Secure approval of rule numbers with the Administrative Rules Unit prior to filing.

ADOPT:

AMEND:

450-314.402 *DM*

REPEAL: 150-314.402 *DM*

RENUMBER: Secure approval of new rule numbers with the Administrative Rules Unit prior to filing.

AMEND AND RENUMBER: Secure approval of new rule numbers with the Administrative Rules Unit prior to filing.

150-314.297(6) to 150-314.297

150-314.380(2)(B) to 150-314.380-(A)

150-314.400(1) to 150-314.400

150-316.583(2) to 150-316.583

150-314.402(1) to 150-314.402-(A)

150-314.402(6) to 150-314.402(C)

Statutory Authority:

ORS 305.100; 314.297; 316.583

Other Authority:

Statutes Implemented:

ORS 314.297; 314.380, 314.400, 316.583

RULE SUMMARY

150-314.297(6)—renumber to 150-314.297 eliminates requirement to file Form FIA-40 with tax return and amends to require retention with records.

150-314.380(2)(B)—renumbered to 150-314.380 -(A) eliminates the requirement to attach an amended schedule with an amended return.

150-314.400(1)—renumbered to 150-314.400 clarifies how to calculate the 90% paid exception to the failure to pay penalty. Ties this exception to the authority provided in 305.299.

150-316.583(2)--renumbered to 150-316.583 modifies what year a carryforward is applied toward, application dates, payment of interest and offsets.

150-314.402 ^{repealed due to DM} ~~amended to comply with requirements of~~ statute change from substantial understatement of income to substantial understatement of tax. *Provisions incorporated into other related rules. DM*

150-314.402(1) to 150-314.402-(A); amends the rule to comply with requirements of statute change from substantial understatement of income to substantial understatement of tax.

150-314.402(6) to 150-314.402(C); amends the rule to comply with requirements of statute change from substantial understatement of income to substantial understatement of tax.

The Agency requests public comment on whether other options should be considered for achieving the rule's substantive goals while reducing negative economic impact of the rule on business.

<u>11-23-2015 5:00 p.m.</u>	<u>Deanna Mack</u>	<u>deanna.d.mack@dor.state.or.us</u>
Last Day (m/d/yyyy) and Time for public comment	Rules Coordinator Name	Email Address

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Department of Revenue

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Agency and Division

Administrative Rules Chapter Number

Personal Tax: Farm Income Averaging, Amended Schedule, Failure to Pay, Refund Applications, Substantial Underpayment

Rule Caption (Not more than 15 words that reasonably identifies the subject matter of the agency's intended action.)

In the Matter of:

~~AMEND:~~ **REPEAL: DM**
150-314.402

AMEND/RENUMBER:

150-314.297(6) to 150-314.297

150-314.380(2)(B) to 150-314.380-(A)

150-314.400(1) to 150-314.400

150-316.583(2) to 150-316.583

150-314.402(1) to 150-314.402-(A);

150-314.402(6) to 150-314.402(C)

Statutory Authority:

ORS 305.100; 314.297; 316.583

Other Authority:

Statutes Implemented:

ORS 314.297; 314.380, 314.400, 316.583

Need for the Rule(s):

150-314.297(6)— eliminates requirement to file Form FIA-40 with tax return and amends to require retention with records.

150-314.380(2)(B)— eliminates the requirement to attach an amended schedule with an amended return.

150-314.400(1)— clarifies how to calculate the 90% paid exception to the failure to pay penalty. Ties this exception to the authority provided in 305.299.

150-316.583(2)— modifies what year a carryforward is applied toward, application dates, payment of interest and offsets.

DM *repealed due to*
150-314.402— ~~amended to comply with requirements of statute change from substantial understatement of income to substantial understatement of tax.~~ *Provisions incorporated into other related rules. DM*

150-314.402(1) to 150-314.402-(A); amends the rule to comply with requirements of statute change from substantial understatement of income to substantial understatement of tax.

150-314.402(6) to 150-314.402(C); amends the rule to comply with requirements of statute change from substantial understatement of income to substantial understatement of tax.

Documents Relied Upon, and where they are available:

Internal Revenue Code, Treasury Regulations, Oregon Revised Statutes and HB 2488 (2015 Legislation) available online or from Agency upon request.

Fiscal and Economic Impact:

There is no fiscal or economic impact due to these rule changes. The statutes implemented are what cause the impact.

Statement of Cost of Compliance:

1. Impact on state agencies, units of local government and the public (ORS 183.335(2)(b)(E)):

There is no impact to state agencies and a de minimis affect on the counties and the public. These changes tend to be clarifying or interpretive in nature and do not affect the cost to comply.

2. Cost of compliance effect on small business (ORS 183.336):

a. Estimate the number of small business and types of businesses and industries with small businesses subject to the rule:

Oregon has approximately 123,000 small businesses with fewer than 250 employees that employ 81% of the state's workforce . Oregon has approximately 105,646 small businesses with fewer than 100 employees . Based on this information and information from tax returns reporting number of employees, we estimate Oregon has approximately 91,848 number of small businesses with fewer than 50 employees who are subject to these rules. The specific types of business affected by the rule changes are anticipated to be farmers by the Farm Income Averaging rule change. The other rule changes may apply to all other types of small businesses.

Oregon Small Business Development Center Network www.bizcenter.org/about/our-impact

Business Oregon www.oregon4biz.com/assets/docs/DataPacket09.pdf

Oregon Department of Revenue Research Section, 10-14-2013 Wage file extract 2012 tax year

b. Projected reporting, recordkeeping and other administrative activities required for compliance, including costs of professional services:

There is a de minimis affect on those subject to the rules as these changes tend to be clarifying or interpretive in nature and does not affect projected reporting, recordkeeping or other administrative activities or costs.

c. Equipment, supplies, labor and increased administration required for compliance:

None known.

How were small businesses involved in the development of this rule?

We communicated and worked with small business liaison groups such as the Oregon State Bar Tax Section and the Oregon Society of Certified Public Accountants to obtain their input into how this rule will impact their clients some of whom are small businesses.

Administrative Rule Advisory Committee consulted?: No

If not, why?:

The Department of Revenue did not use a formal Advisory Committee for these rules, however we did seek and receive input from industry representatives as well as from the counties and other taxpayer groups on these rule changes. No Administrative Rule Advisory Committee was consulted because the above groups were contacted and they have the interest and expertise necessary to provide adequate feedback on the proposed rule; therefore a committee is unlikely to provide further benefit.

<u>11-23-2015 5:00 p.m.</u>	<u>Deanna Mack</u>	<u>deanna.d.mack@dor.state.or.us</u>
Last Day (m/d/yyyy) and Time for public comment	Printed Name	Email Address

Secretary of State
NOTICE OF PROPOSED RULEMAKING HEARING*
A Statement of Need and Fiscal Impact accompanies this form

FILED
10-15-15 6:48 PM
ARCHIVES DIVISION
SECRETARY OF STATE

Department of Revenue

Agency and Division

150

Administrative Rules Chapter Number

Deanna Mack

(503) 947-2082

Rules Coordinator

Telephone

Department of Revenue, 955 Center St. NE, Salem, OR 97301

Address

RULE CAPTION

Property tax: Appraisal, Forestland, Education, Exemptions, Elderly, Appeals, Values, Enterprise Zones, Training

Not more than 15 words that reasonably identifies the subject matter of the agency's intended action.

Hearing Date	Time	Location	Hearings Officer
11-23-15	10:00 a.m.	Revenue Bldg; Fishbowl Conf. Rm; 955 Center ST NE; Salem, OR 97301	Jason Larimer

RULEMAKING ACTION

Secure approval of rule numbers with the Administrative Rules Unit prior to filing.

ADOPT:

150-285C.420-(A)

AMEND:

150-308.010; 150-308.205-(A); 150-308.205-(D); 150-308.290-(B); 150-309.110-(A); 150-311.234; 150-358.505

REPEAL:

150-306.125; 150-307.405(3); 150-308.290-(A); 150-310.110(1)

RENUMBER: Secure approval of new rule numbers with the Administrative Rules Unit prior to filing.

AMEND AND RENUMBER: Secure approval of new rule numbers with the Administrative Rules Unit prior to filing.

150-294.175(1)(c) to 150-294.175-(B)
150-294.175(2) to 150-294.175-(C)
150-306.126(1) to 150-306.126-(A)
150-306.126(2) to 150-306.126-(B)
150-306.126(3)-(A) to 150-306.126-(C)
150-307.242(2) to 150-307.242
150-308.205(2) to 150-308.205-(H)
150-309.026(2)-(A) to 150-309.026-(A)
150-321.207(1) to 150-321.207-(A)

Statutory Authority:

ORS 305.100, 307.010, 308.010, 308.205, 308.290, 308.411, 321.207

Other Authority:

Statutes Implemented:

ORS 285C.420, 294.175, 306.125, 306.126, 307.115, 307.242, 308.010, 308.205, 308.290, 309.026, 309.110, 311.234, 321.207, and 358.505

RULE SUMMARY

150-285C.420-(A) the department will establish criteria for disqualifying a business if it does not begin operations under ORS 285C.420.

150-294.175(1)(c) to 150-294.175-(B) references to ORS 308.027, which was repealed, need to be removed.

150-294.175(2) to 150-294.175-(C) references to ORS 308.027, which was repealed, need to be removed.

150-306.125 references to "standard magnetic exchange formats" are no longer in use so the rule is to be repealed.

150-306.126(1) to 150-306.126-(A) update language for County Appraised and State Appraised Accounts (HB 2482).

150-306.126(2) to 150-306.126-(B) update language for County Appraised and State Appraised Accounts (HB 2482).

150-306.126(3)-(A) to 150-306.126-(C) update language for County Appraised and State Appraised Accounts (HB 2482).

150-307.242(2) to 150-307.242 to clarify the Department's role in the property tax exemption claim approval process for Nonprofit Homes for the Elderly.

150-307.405(3) the number of years for the exception has passes make the rule obsolete and is to be repealed.

150-308.010 give DOR flexibility to create appraisal training for different audiences.

150-308.205-(A) remove reference to "The Appraisal of Real Estate, 12th addition (2001) (section (1)(e)) for determining "highest and best use."

150-308.205-(D) remove reference to "The Appraisal of Real Estate, 12th addition (2001) (section (1)(e)) for determining "highest and best use." And adds language for items that contribute to the value of machinery and equipment.

150-308.205(2) to 150-308.205-(H): House Bill 2482 amends the language in several statutes that refer to responsibility over industrial property appraisals, thus the language in the rule also needs to change.

150-308.290-(A) the passage of 2015 house bill 2484 make this rule obsolete and is to be repealed.

150-309.026(2)-(A) to 150-309.026-(A) to conform with ORS 305.287 and the outcome of Supreme Court case Village at Main Street Phase II v. Department of Revenue, 356 Or. 164, 339 P.3d 428 (2014).

150-309.110-(A) combines sections 1 and 2 of the old rule.

150-310.110(1) the repeal of ORS 334.350 and 334.410 make this rule obsolete and is to be repealed.

150-321.207(1) to 150-321.207-(A) change the data collection year to an assessment year and use sales from a rolling 5-10 year sales base to eliminate using data from 1993.

150-358.505 to provide consistency between the rule and the statue regarding the initial calculation of the specially assessed value.

150-311.234 clarifies the procedure to correct MAV when there is an error in square footage for the property, consistent with changes in statute.

DM

The Agency requests public comment on whether other options should be considered for achieving the rule's substantive goals while reducing negative economic impact of the rule on business.

<u>11-23-2015 5:00 p.m.</u>	<u>Deanna Mack</u>	<u>deanna.d.mack@dor.state.or.us</u>
Last Day (m/d/yyyy) and Time for public comment	Rules Coordinator Name	Email Address

*The Oregon Bulletin is published on the 1st of each month and updates the rule text found in the Oregon Administrative Rules Compilation.

Secretary of State
STATEMENT OF NEED AND FISCAL IMPACT
A Notice of Proposed Rulemaking Hearing accompanies this form.

FILED 10-15-15 6:48 PM ARCHIVES DIVISION SECRETARY OF STATE

Department of Revenue

150

Agency and Division

Administrative Rules Chapter Number

Property tax: Appraisal, Forestland, Education, Exemptions, Elderly, Appeals, Values, Enterprise Zones, Training

Rule Caption (Not more than 15 words that reasonably identifies the subject matter of the agency's intended action.)

In the Matter of:

ADOPT: 150-285C.420-(A)

AMEND: 150-308.010; 150-308.205-(A); 150-308.205-(D); 150-308.290-(B); 150-309.110-(A); 150-311.234; 150-358.505

AMEND AND RENUMBER:

150-294.175(1)(c) to 150-294.175-(B)

150-294.175(2) to 150-294.175-(C)

150-306.126(1) to 150-306.126-(A)

150-306.126(2) to 150-306.126-(B)

150-306.126(3)-(A) to 150-306.126-(C)

150-307.242(2) to 150-307.242

150-308.205(2) to 150-308.205-(H)

150-309.026(2)-(A) to 150-309.026-(A)

150-321.207(1) to 150-321.207-(A)

REPEAL: 150-306.125; 150-307.405(3); 150-308.290-(A); 150-310.110(1)

Statutory Authority:

ORS 305.100, 307.010, 308.010, 308.205, 308.290, 308.411, 321.207

Other Authority:

Statutes Implemented:

ORS 285C.420, 294.175, 306.125, 306.126, 307.115, 307.242, 308.010, 308.205, 308.290, 309.026, 309.110, 311.234, 321.207, and 358.505

Need for the Rule(s):

150-285C.420-(A) the department will establish criteria for disqualifying a business if it does not begin operations under ORS 285C.420.

150-294.175(1)(c) to 150-294.175-(B) references to ORS 308.027, which was repealed, need to be removed.

150-294.175(2) to 150-294.175-(C) references to ORS 308.027, which was repealed, need to be removed.

150-306.125 references to "standard magnetic exchange formats" are no longer in use so the rule is to be repealed.

150-306.126(1) to 150-306.126-(A) update language for County Appraised and State Appraised Accounts (HB 2482).

150-306.126(2) to 150-306.126-(B) update language for County Appraised and State Appraised Accounts (HB 2482).

150-306.126(3)-(A) to 150-306.126-(C) update language for County Appraised and State Appraised Accounts (HB 2482).

150-307.242(2) to 150-307.242 to clarify the Department's role in the property tax exemption claim approval process for Nonprofit Homes for the Elderly.

150-307.405(3) the number of years for the exception has passes make the rule obsolete and is to be repealed.

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150-308.205(2) to 150-308.205-(H): House Bill 2482 amends the language in several statutes that refer to responsibility over industrial property appraisals, thus the language in the rule also needs to change.

150-308.290-(A) the passage of 2015 house bill 2484 make this rule obsolete and is to be repealed.

150-309.026(2)-(A) to 150-309.026-(A) to conform with ORS 305.287 and the outcome of Supreme Court case Village at Main Street Phase II v. Department of Revenue, 356 Or. 164, 339 P.3d 428 (2014).

150-309.110-(A) combines sections 1 and 2 of the old rule.

150-310.110(1) the repeal of ORS 334.350 and 334.410 make this rule obsolete and is to be repealed.

150-321.207(1) to 150-321.207-(A) change the data collection year to an assessment year and use sales from a rolling 5-10 year sales base to eliminate using data from 1993.

DM
150-358.505 to provide consistency between the rule and the statute regarding the initial calculation of the specially assessed value.

150-311.234 clarifies the procedure to correct MAV when there is an error in square footage: for the property, consistent with changes in statute.

Documents Relied Upon, and where they are available:

Oregon Revised Statutes and Oregon Administrative Rules, both of which are available online or from the Agency.

Village at Main Street Phase II v. Department of Revenue, 356 Or. 164, 339 P.3d 428 (2014)

HB 2129, Chapter 97 Oregon Laws 2015 - Oregon Legislature website

HB 2483, Chapter 37 Oregon Laws 2015 - Oregon Legislature website

HB 2484, Chapter 38 Oregon Laws 2015 - Oregon Legislature website

Fiscal and Economic Impact:

There is no fiscal or economic impact due to these rule changes. The statutes implemented are what cause the impact.

Statement of Cost of Compliance:

1. Impact on state agencies, units of local government and the public (ORS 183.335(2)(b)(E)):

There is no impact to state agencies and a de minimis effect on the counties and the public. These changes tend to be clarifying or interpretive in nature and do not affect the cost to comply.

2. Cost of compliance effect on small business (ORS 183.336):

a. Estimate the number of small business and types of businesses and industries with small businesses subject to the rule:

Oregon has approximately 123,000 small businesses with fewer than 250 employees that employ 81% of the state's workforce. Oregon has approximately 105,646 small businesses with fewer than 100 employees. Based on this information and information from tax returns reporting number of employees, we estimate Oregon has approximately 91,848 small businesses with fewer than 50 employees who are subject to these rules. The rule changes may apply to all types of small businesses.

Oregon Small Business Development Center Network www.bizcenter.org/about/our-impact

Business Oregon www.oregon4biz.com/assets/docs/DataPacket09.pdf

Oregon Department of Revenue Research Section, 10-14-2013 Wage file extract 2012 tax year

b. Projected reporting, recordkeeping and other administrative activities required for compliance, including costs of professional services:

There is a de minimis effect on those subject to the rules, as these changes tend to be clarifying or interpretive in nature and does not affect projected reporting, record-keeping or other administrative activities, or costs.

c. Equipment, supplies, labor and increased administration required for compliance:

There were no known increases.

How were small businesses involved in the development of this rule?

We communicated and worked with small business liaison groups such as the Oregon State Bar Tax Section to obtain their input into how this rule will affect their clients, some of whom are small businesses. We also reached out to groups such as, Association of Oregon Counties, the Special Districts Association of Oregon, and Oregon Business Association, and the Association of Oregon Industries for their input into how

this rule would affect the small business community.

Administrative Rule Advisory Committee consulted?: Yes

If not, why?:

The Department of Revenue used a formal Advisory Committee for its Forestland Valuation rule (OAR 150-321.207(1)). We did seek and received input from industry representatives as well as from the counties and other taxpayer groups on the other rule changes. The above groups were contacted and they have the interest and expertise necessary to provide adequate feedback on the proposed rule; therefore, an additional committee is unlikely to provide further benefit.

<u>11-23-2015 5:00 p.m.</u>	<u>Deanna Mack</u>	<u>deanna.d.mack@dor.state.or.us</u>
Last Day (m/d/yyyy) and Time for public comment	Printed Name	Email Address

Secretary of State
NOTICE OF PROPOSED RULEMAKING HEARING*
A Statement of Need and Fiscal Impact accompanies this form

FILED
10-15-15 6:48 PM
ARCHIVES DIVISION
SECRETARY OF STATE

Department of Revenue
Agency and Division
Deanna Mack
Rules Coordinator
Department of Revenue, 955 Center St. NE, Salem, OR 97301
Address

150
Administrative Rules Chapter Number
(503) 947-2082
Telephone

RULE CAPTION

Tax Collections: Suspended collection status, refund offset priority, reciprocal offset programs

Not more than 15 words that reasonably identifies the subject matter of the agency's intended action.

Hearing Date	Time	Location	Hearings Officer
11-23-15	10:00 a.m.	Revenue Bldg; Fishbowl Conf. Rm; 955 Center ST NE; Salem, OR 97301	Jason Larimer

RULEMAKING ACTION

Secure approval of rule numbers with the Administrative Rules Unit prior to filing.

ADOPT:

150-305.155-(A)

AMEND:

150-314.415(2)(f)-(B), 150-305.612

REPEAL:

RENUMBER: Secure approval of new rule numbers with the Administrative Rules Unit prior to filing.

AMEND AND RENUMBER: Secure approval of new rule numbers with the Administrative Rules Unit prior to filing.

Statutory Authority:

ORS 305.100; 305.155; 305.612

Other Authority:

Statutes Implemented:

ORS 305.155, 305.612, 314.415

RULE SUMMARY

105-305.155-(A) Clarifies which assets will not be included in \$5,000 asset allowance under ORS 305.155(2) (enrolled HB 2089; 2015 session)

150-314.415(2)(f)-(B) adds Senior Property Tax Deferral Revolving Account and state reciprocal offset programs to the refund offset priority list. Clarifies definition of self-assessed debt.

150-305.612 Clarifies that state debt reciprocal offset notices may be sent by regular mail or certified mail.

The Agency requests public comment on whether other options should be considered for achieving the rule's substantive goals while reducing negative economic impact of the rule on business.

11-23-2015 5:00 p.m. Deanna Mack deanna.d.mack@dor.state.or.us
Last Day (m/d/yyyy) and Time Rules Coordinator Name Email Address
for public comment

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ARCHIVES DIVISION
SECRETARY OF STATE

Department of Revenue
Agency and Division

150
Administrative Rules Chapter Number

Tax Collections: Suspended collection status, refund offset priority, reciprocal offset programs

Rule Caption (Not more than 15 words that reasonably identifies the subject matter of the agency's intended action.)

In the Matter of:

ADOPT: 150-305.155-(A)

AMEND: 150-314.415(2)(f)-(B), 150-305.612

Statutory Authority:

ORS 305.100; 305.155; 305.612

Other Authority:

Statutes Implemented:

ORS 305.155, 305.612, 314.415

Need for the Rule(s):

105-305.155-(A) Clarifies which assets will not be included in \$5,000 asset allowance under ORS 305.155(2) (enrolled HB 2089; 2015 session).

150-314.415(2)(f)-(B) adds Senior Property Tax Deferral Revolving Account and state reciprocal offset programs to the refund offset priority list. Clarifies definition of self-assessed debt.

150-305.612 Clarifies that state debt reciprocal offset notices may be sent by regular mail or certified mail.

Documents Relied Upon, and where they are available:

Code of Federal Regulations and HB 2089 (2015 Legislation) available online or from Agency upon request.

Fiscal and Economic Impact:

There is no fiscal or economic impact due to these rule changes. The statutes implemented are what cause the impact.

Statement of Cost of Compliance:

1. Impact on state agencies, units of local government and the public (ORS 183.335(2)(b)(E)):

There is no impact to state agencies and a de minimis affect on the counties and the public. These changes tend to be clarifying or interpretive in nature and do not affect the cost to comply.

2. Cost of compliance effect on small business (ORS 183.336):

a. Estimate the number of small business and types of businesses and industries with small businesses subject to the rule:

Oregon has approximately 123,000 small businesses with fewer than 250 employees that employ 81% of the state's workforce . Oregon has approximately 105,646 small businesses with fewer than 100 employees . Based on this information and information from tax returns reporting number of employees, we estimate Oregon has approximately 91,848 number of small businesses with fewer than 50 employees who are subject to these rules. The rule changes may apply to all types of small businesses.

Oregon Small Business Development Center Network www.bizcenter.org/about/our-impact

Business Oregon www.oregon4biz.com/assets/docs/DataPacket09.pdf

Oregon Department of Revenue Research Section, 10-14-2013 Wage file extract 2012 tax year

b. Projected reporting, recordkeeping and other administrative activities required for compliance, including costs of professional services:

There is a de minimis affect on those subject to the rules as these changes tend to be clarifying or interpretive in nature and does not affect projected reporting, recordkeeping or other administrative activities or costs.

c. Equipment, supplies, labor and increased administration required for compliance:

None known.

How were small businesses involved in the development of this rule?

We communicated and worked with small business liaison groups such as the Oregon State Bar Tax Section and the Oregon Society of Certified Public Accountants to obtain their input into how this rule will impact their clients some of whom are small businesses.

Administrative Rule Advisory Committee consulted?: No

If not, why?:

The Department of Revenue did not use a formal Advisory Committee for these rules, however we did seek and receive input from industry representatives as well as from the counties and other taxpayer groups on these rule changes. No Administrative Rule Advisory Committee was consulted because the above groups were contacted and they have the interest and expertise necessary to provide adequate feedback on the proposed rule; therefore a committee is unlikely to provide further benefit.

<u>11-23-2015 5:00 p.m.</u>	<u>Deanna Mack</u>	<u>deanna.d.mack@dor.state.or.us</u>
Last Day (m/d/yyyy) and Time for public comment	Printed Name	Email Address

Secretary of State
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SECRETARY OF STATE

Department of Revenue
Agency and Division
Deanna Mack
Rules Coordinator
Department of Revenue, 955 Center St. NE, Salem, OR 97301
Address

150
Administrative Rules Chapter Number
(503) 947-2082
Telephone

RULE CAPTION

Public Records requests, Requesting information from Department of Revenue

Not more than 15 words that reasonably identifies the subject matter of the agency's intended action.

Hearing Date	Time	Location	Hearings Officer
11-23-15	10:00 a.m.	Revenue Bldg; Fishbowl Conf. Rm; 955 Center ST NE; Salem, OR 97301	Jason Larimer

RULEMAKING ACTION

Secure approval of rule numbers with the Administrative Rules Unit prior to filing.

ADOPT:

AMEND:

150-192.440

REPEAL:

RENUMBER: Secure approval of new rule numbers with the Administrative Rules Unit prior to filing.

AMEND AND RENUMBER: Secure approval of new rule numbers with the Administrative Rules Unit prior to filing.

150-183.330(1) to 150-183.330

Statutory Authority:

ORS 305.100; 183.330

Other Authority:

Statutes Implemented:

ORS 183.330, 192.440

RULE SUMMARY

150-183.330(1)---Moving language related to taxpayer information requests and public records requests to 150-192.440.

150-192.440---Reflecting changes in Department of Revenue processes for public records requests, including taxpayer information requests.

The Agency requests public comment on whether other options should be considered for achieving the rule's substantive goals while reducing negative economic impact of the rule on business.

11-23-2015 5:00 p.m. Deanna Mack deanna.d.mack@dor.state.or.us
Last Day (m/d/yyyy) and Time Rules Coordinator Name Email Address
for public comment

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SECRETARY OF STATE

Department of Revenue
Agency and Division

150
Administrative Rules Chapter Number

Public Records requests, Requesting information from Department of Revenue

Rule Caption (Not more than 15 words that reasonably identifies the subject matter of the agency's intended action.)

In the Matter of:

AMEND: 150-183.330, 150-192.440

Statutory Authority:

ORS 305.100; 183.330

Other Authority:

Statutes Implemented:

ORS 183.330, 192.440

Need for the Rule(s):

150-183.330---amended to reflect changes in Department of Revenue processes information requests are received.

150-192.440---amended to reflect changes in Department of Revenue processes when public records requests are received.

Documents Relied Upon, and where they are available:

Oregon Revised Statutes, available online through Legislative Counsel.

Fiscal and Economic Impact:

There is no fiscal or economic impact due to these rule changes.

Statement of Cost of Compliance:

1. Impact on state agencies, units of local government and the public (ORS 183.335(2)(b)(E)):

There is no impact to state agencies and a de minimis affect on the counties and the public. These changes tend to be clarifying or interpretive in nature and do not affect the cost to comply.

2. Cost of compliance effect on small business (ORS 183.336):

a. Estimate the number of small business and types of businesses and industries with small businesses subject to the rule:

Oregon has approximately 123,000 small businesses with fewer than 250 employees that employ 81% of the state's workforce . Oregon has approximately 105,646 small businesses with fewer than 100 employees . Based on this information and information from tax returns reporting number of employees, we estimate Oregon has approximately 91,848 number of small businesses with fewer than 50 employees who are subject to these rules. The rule changes may apply to all types of small businesses.

Oregon Small Business Development Center Network www.bizcenter.org/about/our-impact

Business Oregon www.oregon4biz.com/assets/docs/DataPacket09.pdf

Oregon Department of Revenue Research Section, 10-14-2013 Wage file extract 2012 tax year

b. Projected reporting, recordkeeping and other administrative activities required for compliance, including costs of professional services:

There is a de minimis effect on those subject to the rules, as these changes tend to be clarifying or interpretive in nature and does not affect projected reporting, record-keeping or other administrative activities, or costs.

c. Equipment, supplies, labor and increased administration required for compliance:

There are no known increases.

How were small businesses involved in the development of this rule?

Small businesses were not involved in the development of this rule because the changes are largely clerical in nature and do not substantively change current procedures for requests.

Administrative Rule Advisory Committee consulted?: No

If not, why?:

No Rule Advisory Committee was consulted because the changes are largely clerical in nature and do not substantively change current procedures for requests.

<u>11-23-2015 5:00 p.m.</u>	<u>Deanna Mack</u>	<u>deanna.d.mack@dor.state.or.us</u>
Last Day (m/d/yyyy) and Time for public comment	Printed Name	Email Address