

Chapter 7.02 Business License Law

1. Amend Code Section 7.02.230 Confidentiality as follows:

~~It is unlawful for any City employee, agent or elected official, or for any person who has acquired information pursuant to Section 7.02.240 A. and C., to divulge, release or make known in any manner any financial information submitted or disclosed to the City under the terms of the Business License Law, unless otherwise required by law. Additionally, it is unlawful to divulge, release or make known in any manner identifying information about any taxpayer applying for tax amnesty, including, but not limited to, the name and address of the taxpayer, unless otherwise required by law. Except as noted above, this Section does not prohibit:~~

A. The disclosure of the names and addresses of any persons that have a Division account; In accordance with ORS 314.835, except as otherwise specifically provided by Oregon law or Section 7.02.240 and related rules or written policies, it is unlawful for the Revenue Division or any officer or employee of the division to divulge or make known in an manner the amount of income, expense, deduction, exclusion or credit or any particulars set forth or disclosed in any report or return required in the administration of any tax, surcharge or fee imposed under the Business License Law.

B. The disclosure of general statistics in a form which would prevent the identification of financial information regarding an individual taxfiler; It is unlawful for any City employee, agent or elected official, or for any person who has acquired information pursuant to Subsection 7.02.240 B., to divulge, release or make known in any manner any information submitted or disclosed to the City under the terms of the Business License Law for any purpose other than that specified in the provisions of law authorizing the use or disclosure.

C. The filing of any legal action by or on behalf of the Division to obtain payment on unpaid accounts; or No subpoena or judicial order shall be issued compelling the division or any of its officers or employees, or any person who has acquired information pursuant to Section 7.02.240 or any other provision of state or City law, to divulge or make known the amount of income, expense, deduction, exclusion or credit or any particulars set forth or disclosed in any report or return except where the taxfiler's liability for any tax, surcharge or fee imposed under the Business License Law is to be adjudicated by the court from which such process issues.

D. The assignment to an outside collection agency of any unpaid account balance receivable, provided that the Division notifies the taxfiler of the unpaid balance at least 60 days prior to the assignment of the claim. Any assignment to an outside collection agency is subject to a reasonable collection fee, above and beyond any amount owed to the Division. As used in this Section:

1. "Officer," "employee" or "person" includes an authorized representative of the officer, employee or person, or any former officer, employee or person, or an authorized representative of such former officer, employee or person.

2. "Particulars" includes, but is not limited to, a taxfiler's name, address, telephone number, Social Security number, employer identification number or other taxfiler identification number, the amount of refund claimed by or granted to a taxfiler, and whether a report or return has been filed.

2. Amend Code Section 7.02.240 Persons to Whom Information May be Furnished as follows:

~~A. The Revenue Division may disclose and give access to information described in Section 7.02.230 to an authorized representative of the Department of Revenue, State of Oregon, or any local government of the State of Oregon imposing taxes upon or measured by gross receipts or net income, for the following purposes:~~

- ~~1. To inspect the license registration or tax return of any taxfiler; Furnish any taxfiler, representative authorized to represent the taxfiler under ORS 305.239 or person designated by the taxfiler under ORS 305.193, upon request of the taxfiler, representative or designee, with a copy of the taxfiler's tax return filed with the division for any year, or with a copy of any report filed by the taxfiler in connection with the return, or with any other information the division considers necessary.~~
- ~~2. To obtain an abstract or copy of the license registration or tax return; Publish lists of taxfilers who are entitled to unclaimed tax refunds.~~
- ~~3. To obtain information concerning any item contained in any registration or tax return; or Publish statistics so classified as to prevent the identification of income or any particulars contained in any report or return.~~
- ~~4. To obtain information of any financial audit of any tax returns of any taxfiler. Such disclosure and access will be granted only if the laws, regulations or practices of such other jurisdiction maintain the confidentiality of such information at least to the extent provided by the Business License Law. Disclose a taxfiler's name, address, telephone number, refund amount, amount due, Social Security number, employer identification number or other taxfiler identification number to the extent necessary in connection with collection activities or the processing and mailing of correspondence or of forms for any report or return required in the administration of any local tax.~~

~~B. Upon request of a taxfiler, or authorized representative, the Division will provide copies of the taxfiler's registration and/or tax returns filed with the Division for any license tax year. Only to the extent necessary to meet the business purpose of the disclosure, the division also may disclose and give access to information described in Subsection 7.02.230 A. to:~~

- ~~1. The Commissioner of Internal Revenue or authorized representative, for tax administration and compliance purposes only.~~
- ~~2. The Oregon Department of Revenue or authorized representative, for tax administration and compliance purposes only.~~
- ~~3. For tax administration and compliance purposes, the proper officer or authorized representative of any of the following entities that has or is governed by a provision of law that meets the requirements of any applicable provision of the Internal Revenue Code as to confidentiality:~~

~~a. A state;~~

~~b. A city, county or other political subdivision of a state;~~

c. The District of Columbia; or

d. An association established exclusively to provide services to federal, state or local taxing authorities.

4. The City Attorney, the attorney's assistants and employees, or other legal representatives of the City, to the extent the division deems disclosure or access necessary for the performance of the duties of advising or representing the division, including but not limited to instituting legal actions on unpaid accounts.

5. The attorney, the attorney's assistants and employees, or other legal representatives of a local government that the City administers a tax for, to the extent the division deems disclosure or access is necessary for consultation and advice in tax administration of the local government's tax. Any disclosure under this paragraph may be made only pursuant to a written agreement between the division and the city, county, or other subdivision that ensures the confidentiality of the information disclosed.

6. The proper officer or authorized representative of a city, county, or other subdivision of this state, to the extent the division deems disclosure or access necessary for purposes of administration of a tax on behalf of the city, county, or other subdivision. Any disclosure under this paragraph may be made only pursuant to a written agreement between the division and the city, county, or other subdivision that ensures the confidentiality of the information disclosed.

7. Prosper Portland or its authorized representative, for the purposes of economic and business development, the name and address of active businesses, and statistics so classified as to prevent the identification of income or other particulars contained in any report or return.

8. The Portland Housing Bureau or its authorized representative, for the purposes of official correspondence and to manage the Residential Rental Registration Program, the name and address of active businesses filing a Schedule R and Schedule R information. This information may be used to maintain the inventory of residential rental housing within the City for the bureau's use and for statistical purposes and trending analysis, but may not otherwise be shared publicly.

9. The authorized representative of any subdivision of the City, for the purposes of official correspondence or developing funding proposals, the name and address of active businesses, and statistics so classified as to prevent the identification of income or other particulars contained in any report or return.

10. The Auditor or their authorized representative, to the extent pursuant to City Charter, Chapter 2, Article 5.

11. The Revenue Division Appeals Board (appeals board), per Section 7.02.295, is authorized to receive relevant tax information for the purpose of considering and issuing decisions with respect to appeals of taxfilers to Revenue Division actions increasing tax due or reducing a refund of taxes paid. The appeals board is a public body subject to Oregon public meeting laws in ORS 192.610 to 192.705. ORS 192.660(2)(f) authorizes an executive session meeting to privately consider records or information that are exempt by law from public disclosure. Tax information is exempt from public disclosure.

12. The City Bureau of Technology Services or its authorized representative, for the purpose of managing access, security and communications.

13. Authorized City procurement employees and agents, for the purpose of determining whether a potential City vendor is in compliance with the requirements of PCC 5.33.500 A.4.a. and b.

14. City Printing and Distribution employees and agents, for the purpose of printing and mailing notices that may contain confidential information.

15. City Treasury and Central Accounting employees and agents, for the purpose of performing functions related to the issuance of refunds.

16. City Payroll employees and agents, for the purpose of reconciling withholding of City employees.

17. Other persons, partnerships, corporations and other legal entities, and their employees, to the extent the division deems disclosure or access necessary for the performance of such others' duties under contracts or agreements between the division and such legal entities, in the division's administration of the tax laws.

~~C. The Division may also disclose and give access to information described in Section 7.02.230 to: Each officer or employee of the division and each person described or referred to in Subsections B.4. to 17. of this Section to whom disclosure or access to the tax information is given under Subsection B. of this Section or any other provision of law, prior to beginning employment or the performance of duties involving such disclosure or access, shall be advised in writing of the provisions of Sections 7.02.230 and 7.02.730, relating to penalties for the violation of Section 7.02.230, and shall as a condition of employment or performance of duties execute a certificate for the division, in a form prescribed by the division, stating in substance that the person has read these provisions of law, that the person has had them explained and that the person is aware of the penalties for the violation of Section 7.02.230.~~

~~1. The City Attorney, his or her assistants and employees, or other legal representatives of the City, to the extent the Division deems disclosure or access necessary for the performance of the duties of advising or representing the Division, including but not limited to instituting legal actions on unpaid accounts.~~

~~2. Other employees, agents and officials of the City, to the extent the Division deems disclosure or access necessary for such employees, agents or officials to~~

~~a. aid in any legal collection effort on unpaid accounts,~~

~~b. perform their duties under contracts or agreements between the Division and any other department, bureau, agency or subdivision of the City relating to the administration of the Business License Law, or~~

~~c. aid in determining whether a Division account is in compliance with all City, State and Federal laws or policies.~~

~~D. Officials, employees and agents of the Division or City, prior to the performance of duties involving access to financial information submitted to the Division under the terms of the Business License Law, must be advised in writing of the provision of Section 7.02.730 relating to penalties for the violation of Sections 7.02.230 and 7.02.255. Such employees, agents and officials must execute a certificate in a form prescribed by the Division, stating that the person has reviewed these provisions of law and is aware of the penalties for the violation of Sections 7.02.230 and 7.02.255.~~

~~E. Prior to any disclosures permitted by this Section, all persons described in Subsection A. above, to whom disclosure or access to financial information is given, must:~~

- ~~1. Be advised in writing of the provisions of Section 7.02.730 relating to penalties for the violation of Section 7.02.230; and~~
- ~~2. Execute a certificate, in a form prescribed by the Division, stating these provisions of law have been reviewed and they are aware of the penalties for the violation of Section 7.02.230.~~