

Chapter 5.73 Arts Education and Access Income Tax**1. Replace Code Section 5.73.100 Confidentiality as follows:**

A. In accordance with ORS 314.835, except as otherwise specifically provided by Oregon law or this Section 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 any 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 this chapter.

B. It is unlawful for any City employee, agent or elected official, or for any person who has acquired information pursuant to this section to divulge, release or make known in any manner any information submitted or disclosed to the City under the terms of Chapter 5.73 for any purpose other than that specified in the provisions of law authorizing the use or disclosure.

C. 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 section 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 imposed under this chapter is to be adjudicated by the court from which such process issues.

D. 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 taxpayer's name, address, telephone number, Social Security number, employer identification number or other taxpayer identification number, the amount of refund claimed by or granted to a taxpayer, and whether a report or return has been filed.

E. The Revenue Division may:

1. Furnish any taxfiler, representative authorized to represent the taxfiler or person designated by the taxfiler, 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. Publish statistics so classified as to prevent the identification of income or any particulars contained in any report or return.

3. 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 the tax imposed under Chapter 5.73.

F. 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 5.73.100 A. to:

1. The City Attorney, the City 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.
2. The City Bureau of Technology Services or its authorized representative, for the purpose of managing access, security and communications.
3. City Printing and Distribution employees and agents, for the purpose of printing and mailing notices that may contain confidential information.
4. City Treasury and Central Accounting employees and agents, for the purpose of performing functions related to the issuance of refunds.
5. The Auditor or their authorized representative, to the extent pursuant to City Charter, Chapter 2, Article 5.
6. 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.

G. Each officer or employee of the division and each person described or referred to in Subsection F. 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 Section 5.73.100, relating to penalties for the violation of Section 5.73.120, 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 5.73.100.

2. Add Code Section 5.73.120 Criminal Penalties for Violation of the Arts Tax Law by City Employee or Agent as follows:

Anyone knowingly violating Section 5.73.100 may be punished, upon conviction thereof, by a fine not exceeding \$500 or by imprisonment for a period not exceeding six months, or by both fine and imprisonment. Any City employee that is convicted will be dismissed from employment and is ineligible for holding any position of employment or office in the City for a period of five years thereafter. Any agent of the City that is convicted is ineligible for participation in any City contract for a period of five years thereafter.