

CORRECTED

Secretary of State

NOTICE OF PROPOSED RULEMAKING HEARING*

A Statement of Need and Fiscal Impact accompanies this form.

Department of Revenue	150
Agency and Division	Administrative Rules Chapter Number
Debra L. Buchanan	503-945-8653
Rules Coordinator	Telephone
955 Center St NE Salem OR 97301-2555	
Address	

RULE CAPTION

Tax Years to which Rules Adopted by the Department of Revenue Apply			
Not more than 15 words that reasonably identifies the subject matter of the agency's intended action. <i>Sub</i>			
July 21, 2009	10:00 a.m.	Fishbowl Conference Rm	Staff
Hearing Date	Time	Location	Hearings Officer

955 Center St NE, SALEM OR 97301

Auxiliary aids for persons with disabilities are available upon advance request.

RULEMAKING ACTION

Secure approval of new rule numbers (Adopted or Renumbered rules) with the Administrative Rules Unit prior to filing.

ADOPT:

AMEND: OAR 150-305.100-(B)

REPEAL:

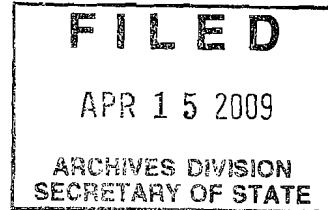
RENUMBER:

AMEND & RENUMBER:

Stat. Auth. : ORS 305.100

Other Auth.:

Stats. Implemented: ORS 305.100



RULE SUMMARY

PURPOSE:

- 1) To establish a default standard that the department will not apply its administrative rules to tax years or periods prior to the date the rule is adopted.
- 2) To illustrate situations in which the department may apply rules retroactively. The situations described in the rule are:
 - a) To implement a court decision that specifies the correct interpretation of a statute.
 - b) If the legislature has adopted statutes that have retroactive effect.
 - c) To prevent or mitigate abuse of the tax system.
 - d) When the rule is intended to clarify statutes.
- 3) To state that the default standard applies to rules currently in effect and to later adopted rules.
- 4) To require that rules that are adopted after the effective date of this rule must contain a statement of the years or periods to which the rule applies if the rule is to be applied retroactively.

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

July 21, 2009, 5 p.m.

Last Day for Public Comment (Last day to submit written comments to the Rules Coordinator)

Elizabeth Harchenko
Signature

Elizabeth Harchenko
Printed name

4/15/2009
Date

Hearing Notices published in the Oregon Bulletin must be submitted by 5:00 pm on the 15th day of the preceding month unless this deadline falls on a weekend or legal holiday, upon which the deadline is 5:00 pm the preceding workday. ARC 920-2005

STATEMENT OF NEED AND FISCAL IMPACT

A Notice of Proposed Rulemaking Hearing or a Notice of Proposed Rulemaking accompanies this form.

Dept of Revenue

150

Agency and Division

Administrative Rules Chapter Number

Tax Years to which Rules Adopted by the Department of Revenue Apply

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

In the Matter of:

Amendment of administrative rule 150-305.100-(B)

Statutory Authority: ORS 305.100

Other Authority:

Stats. Implemented: ORS 305.100

Need for the Rule(s): Amendment to the rule is needed to reflect department policy regarding application of administrative rules to tax years. The amended rule explains criteria the department may consider in applying rules to tax years prior to the date the rule is adopted.

Documents Relied Upon, and where they are available:

None

Fiscal and Economic Impact:

The proposed changes are not expected to result in fiscal or economic impact.

Statement of Cost of Compliance:

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

None

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

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

None. The amended rule is a statement of policy and general applicability regarding department rules.

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

None

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

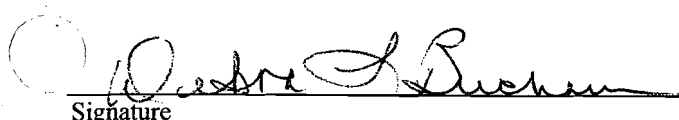
None

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

The department intends to engage stakeholders prior to the public hearing to discuss the proposed changes.

Administrative Rule Advisory Committee consulted?: The department is publishing notice of the rulemaking hearing and will consult with an advisory committee prior to the date of the hearing.

If not, why?:



Signature

Debra L Buchanan

Printed name

4/15/2009

Date