

Metro Code Section 7.05.090 (Confidentiality) is amended as follows, with double underlined text representing inserted text and ~~striketrough~~ representing deleted text:

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**7.05.090 Confidentiality; Public Records Exemption**

~~(a) No Metro elected official, employee, or agent, nor any person who has acquired information pursuant to the Metro Income Tax Laws, may divulge, release, or make known in any manner any financial information, social security numbers or any other elements of a tax return or tax account, including fact of filing and collection activity submitted or disclosed to Metro or the Administrator under the provisions of this chapter, the Metro Income Tax Laws, and any applicable administrative rules, unless otherwise provided in this chapter or as required by law.~~

(a) Except as otherwise specifically provided by Oregon law or Metro Code, it is unlawful for the Administrator or any Metro officer, employee, or agent 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 the Metro Income Tax Laws.

~~(b) Nothing in this section prohibits:~~

- ~~1. The disclosure of general statistics in a form that would prevent the identification of financial information or social security numbers regarding an individual taxfiler;~~
- ~~2. The filing of any legal action by or on behalf of the Administrator or Metro to obtain payment on unpaid accounts or the disclosure of information necessary to do so; or~~
- ~~3. The assignment to an outside collection agency of any unpaid account balance receivable provided that the Administrator notifies the taxfiler of the unpaid balance at least 60 days before the assignment of the claim.~~

(b) It is unlawful for any person or entity to whom Metro or the Administrator has given information pursuant to 7.05.100 to divulge or use that information for any purpose other than that specified in Metro Code.

(c) As set forth in ORS 314.835, neither Metro nor the Administrator are required to comply with a subpoena or judicial order seeking Metro income tax information unless the court issuing the subpoena or judicial order is the court adjudicating the taxpayer's liability for income tax.

(d) The confidentiality rules and requirements in this section apply for the purposes of public records disclosure in ORS 192.311 to 192.478.

(e) 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 the 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 taxpayer identification number, the amount of refund claimed by or granted to a taxpayer, and whether a report or return has been filed.

(f) Metro will construe this section's provisions in conformity with the intent of ORS 314.835 as applicable.

(g) Any person that violates this section may be subject to criminal penalties as set forth in Section 7.05.240.