

Metro Code Section 7.05.100 (Persons to Whom information May Be Furnished) is repealed in its entirety and replaced with the language below in double underlined text.

For context, the original code language in ~~strike through~~ text follows the new language.

7.05.100 Disclosure of Information; Persons to Whom Information May Be Furnished

(a) The Administrator or Metro Chief Operating Officer may:

1. Furnish any taxfiler or authorized taxfiler representative, upon request of the taxfiler or representative, with a copy of the taxfiler's tax return filed with the Administrator 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 Administrator considers necessary.
2. Publish lists of taxfilers who are entitled to unclaimed tax refunds.
3. Publish statistics so classified as to prevent the identification of income or any particulars contained in any report or return.
4. 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 Metro Tax Laws.

(b) The Administrator or Metro Chief Operating Officer may disclose and give access to information described in Section 7.05.090 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 Metro Attorney, the Attorney's assistants and employees, or other legal representatives of Metro, to the extent access is necessary to advise or represent the Administrator or Metro, including but not limited to instituting legal actions on unpaid accounts.

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

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

7. Other employees, agents and officials of the Administrator or Metro, to the extent the Administrator or the Chief Operating Officer 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 Administrator or Metro and any other department, bureau, agency or subdivision of the Administrator or Metro relating to the administration of the Metro Income Tax Laws, or

C. Aid in determining whether a taxfiler complies with all Metro, City of Portland, Multnomah County, State and Federal laws or policies.

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

9. The Administrator's appeals board, per Section 7.05.160, is authorized to receive relevant tax information for the purpose of considering and issuing decisions with respect to appeals of taxfilers to the Administrator's actions.

(c) Prior to the performance of duties involving access to financial information submitted to Metro or the Administrator under the terms of the Personal Income Tax Law or Business Income Tax Law, all employees and agents specified in subsections (b)(4)-(b)(9) above must be advised in writing of Section 7.05.240 relating to penalties for the violation of Sections 7.05.090 and 7.05.100. Those employees and agents must execute a certificate in a form prescribed by the Chief Operating Officer or Administrator, stating that the person has reviewed these provisions of law, has had them explained, and is aware of the penalties for the violation of Sections 7.05.090 and 7.05.100.

(d) No person described in subsection (b)(1)-(b)(3) to whom disclosure or access to financial information has been given may make a disclosure under this section unless that person:

1. Is advised in writing of Section 7.05.240 relating to penalties for the violation of Section 7.05.090; and
2. Executes a certificate in a form prescribed by the Chief Operating Officer or Administrator, stating these provisions of law have been reviewed and that person is aware of the penalties for the violation of Section 7.05.090. The Chief Operating Officer's or Administrator's signature on the certificate, required by this subsection, constitutes consent to disclosure to the persons executing the certificate.

[For context, below is former Metro Code Section 7.05.100 language that Ordinance No. 24-1514 repeals and replaces.]

7.05.100 Persons to Whom Information May Be Furnished

(a) ~~The Administrator and Metro Chief Operating Officer may disclose and give access to information described in Section 7.05.090 to an authorized representative of the Department of Revenue, State of Oregon, or of any local government of the State imposing taxes upon or measured by gross receipts or net income, for the following purposes:~~

- ~~1. To inspect the tax return of any taxfiler;~~
- ~~2. To obtain an abstract or copy of the tax return;~~
- ~~3. To obtain information concerning any item contained in any return;~~
- ~~4. To obtain information of any financial audit of the tax returns of any taxfiler; or~~
- ~~5. To maintain compliance with State or Federal Law (such as providing social security numbers to the Internal Revenue Service with 1099G filings for refunds issued).~~

~~Disclosure and access will be granted only if the laws, regulations or practices of the other jurisdiction maintain the confidentiality of this information at least to the extent provided by the Business Income Tax Law or Personal Income Tax Law, as applicable.~~

~~(b) Upon request of a taxfiler, or authorized representative, the Administrator will provide copies of any tax return information filed by the taxfiler in the Administrator's possession to the taxfiler or authorized representative.~~

~~(c) If a court of competent jurisdiction issues a court order requiring the disclosure of a taxfiler's tax return information, the Administrator will comply with the terms of that court order after providing written notice to the taxfiler at taxfiler's last known address.~~

~~(d) The Administrator may also disclose and give access to information described in Section 7.05.090 to:~~

- ~~1. The Metro Attorney, the Attorney's assistants and employees, or other legal representatives of Metro, to the extent disclosure or access is necessary for the performance of the duties of advising or representing Metro.~~

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

3. Other Metro employees and agents, to the extent disclosure or access is necessary for such employees or agents to perform their duties regarding or under contracts or agreements between Metro and the Administrator.

4. The Administrator's employees, agents and officials, to the extent the Administrator 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 Administrator and Metro or between the Administrator and any other department, bureau, agency or subdivision of the Administrator relating to the administration of the Metro Income Tax Laws; or

C. Aid in determining whether a Metro Income Tax Law account is in compliance with all City, County, State and Federal laws or policies.

(e) All employees and agents specified in Section 7.05.100(d) above, prior to the performance of duties involving access to financial information submitted to Metro or the Administrator under the terms of the Personal Income Tax Law or Business Income Tax Law, must be advised in writing of Section 7.05.240 relating to penalties for the violation of Sections 7.05.090 and 7.05.100. Such employees and agents must execute a certificate in a form prescribed by the Chief Operating Officer or Administrator, stating that the person has reviewed these provisions of law, has had them explained, and is aware of the penalties for the violation of Sections 7.05.090 and 7.05.100.

(f) No person described in subsection (a) to whom disclosure or access to financial information has been given may make a disclosure under this section unless that person:

1. Is advised in writing of Section 7.05.240 relating to penalties for the violation of Section 7.05.090; and

2. Executes a certificate in a form prescribed by the Chief Operating Officer or Administrator, stating these provisions of law have been reviewed and that person is aware of the penalties for the violation of Section 7.05.090. The Chief Operating Officer's or Administrator's signature on the certificate, required by this subsection, constitutes consent to disclosure to the persons executing the certificate.

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