



2020 Administrative Changes

Pandemic and Wildfire Response

House Interim Committee on Revenue – December 16, 2020

At the direction of Governor Kate Brown, the Oregon Department of Revenue implemented several Oregon tax relief options in response to unprecedented effects of the COVID-19 pandemic and wildfires. These administrative changes are a result of the governor's priority to keep Oregonians safe and healthy, while also providing relief and consistency for Oregon taxpayers affected by these events.

Information is available here: <https://www.oregon.gov/dor/Pages/COVID19.aspx>

Personal and Corporate Assistance

- Extended the 2019 tax year filing and payment due dates for certain affected taxpayers.
- Waived penalty and interest on 2019 income taxes from certain businesses.
- Due to the impact of wildfires in specific Oregon counties, established additional relief for participants in a variety of programs and free access to tax records.

Corporations

- Acknowledged for corporations in Oregon, the presence of teleworking employees based outside of Oregon, for the time period between March 8, 2020 and December 31, 2020.

Collections

- Temporarily modified collections processes to provide relief to individuals and businesses in Oregon.
- Extended payment plans for impacted taxpayers when they enter into approved plans.

Corporate Activity Tax

- Temporarily eliminated assessment of underpayment penalties to taxpayers making good faith efforts to estimate their quarterly payments.

Amusement Device Tax

- Extended the Amusement Device Tax due date and eliminated certain penalties under specific conditions.

Guidance to Local Governments on Local Budget Law

- Helped comply with statutory flexibility related to public meetings and local budget law during the pandemic. Encouraged municipal corporations to correct failure to comply with local budget law as soon as possible if they could not adopt budgets by June 30.