



STATE OF OREGON
POSITION DESCRIPTION

Position Revised Date:
07/11/24

Agency: Department of Revenue

Facility: Salem Main Building

New Revised

This position is:

- Classified
Unclassified
Executive Service
Mgmt Svc - Supervisory
Mgmt Svc - Managerial
Mgmt Svc - Confidential

SECTION 1. POSITION INFORMATION

Form fields for Section 1: a. Classification Title: Operations & Policy Analyst 3; b. Classification No: C0872; c. Effective Date: 10/01/2021; d. Position No: 8042000; e. Working Title: OSBP Operations Coordinator; f. Agency No: 15000; g. Section Title: OR Special Business Programs; h. Budget Auth No: 1384731; i. Employee Name; j. Repr. Code; k. Work Location: Salem - Marion; l. Supervisor Name: Jackie Vaughn; m. Position: Permanent, Full-Time; n. FLSA: Exempt; o. Eligible for Overtime: No

SECTION 2. PROGRAM AND POSITION INFORMATION

a. Describe the program in which this position exists. Include program purpose, who's affected, size, and scope. Include relationship to agency mission.

This position is in the Business Division of the Department of Revenue. The mission of the Department of Revenue is together, we collect the revenue that Oregon counts on. Our vision is to create a clear and easy experience for our customers. The work we do in the division supports and enhances the direction of the agency and provides funding for a multitude of state and local programs.

The division has program administration responsibility for corporation income and excise, corporate activity, employer withholding, marijuana, tobacco, cigarette, transit payroll and self-employment, fiduciary, estate transfer, and many other smaller tax, license, and fee programs. These combined programs have an annual revenue of more than \$14.5 billion per year (fiscal year 2022). The biennial division budget exceeds \$58.2 million. The programs we administer require partnerships with many including businesses of all types and sizes, other state agencies, local governments, tax professionals, and a variety of other organizations.

This position is in the Oregon Special Business Programs (OSBP) section of the Business Division. This position performs audit, filing enforcement, and other compliance related activities for 14 of the 58 agency revenue streams (24.1%) including Corporate Activity, State and Local Transient Lodging, Emergency Communications (E-911), Coordinated Crisis Services Tax (988), Amusement Device, Heavy Equipment

Rental, Bicycle Excise, Vehicle Use and Privilege tax programs, Petroleum Load, Hazardous Substance, Loaded Tank Railroad Car, Criminal Fines and Assessments tax and fee programs, and audit programs for the Cigarette, Tobacco, and Marijuana taxes. These programs together produce \$1.4 billion (fiscal year 2022) per year or almost 10% of that collected by the division.

The OSBP section works toward improved compliance with the laws, rules, and policies related to the taxes and fees administered by the section. It is the mission of the program to provide taxpayers with the necessary means and incentives to file and pay their correct share of the taxes and fees for the programs administered. It also works toward improved compliance with the 14 special programs through customer assistance, supporting voluntary compliance, and through enforcement activities. The revenue from these programs fund emergency response activities, environmental protection, road maintenance, and other critical government services that Oregon counts on. Staff in this section will be trained to work with more than one program based on business need and considering personal preference when possible.

The Corporate Activity Tax is the largest program this position is responsible for, it is a fast-growing program that is expected to produce more than \$1.3 billion alone in the 2023 fiscal year and even more in years following. The program has over 35,000 registered businesses. The tax program is also unique in that it does not follow federal income tax laws and impacts all types of businesses equally (corporations, partnerships, LLCs, sole proprietorships, etc.). Very large multi-state and multi-national corporation with commercial activity in excess of \$100 million per year pay over 50% of the tax. These large corporations are extremely complicated having tiered structures that complicate tax filing and auditing. They also cover every industry sector with uniqueness in each sector needing to be studied and understood in order to determine the correct amount of tax. Because of this uniqueness and size this is a substantial program to administer. This position is responsible for ensuring that forms and systems are ready each year so that taxpayers can voluntarily comply with the program, adopting administrative rules to further clarify statutes, communication with taxpayers and tax professionals, processing over 20,000 tax returns, approving thousands of refunds to be sent to taxpayers, identifying non-filing businesses that are subject to the tax, and auditing returns that have a high level of risk for non-compliance with the law. The revenue from this program is distributed directly to the Oregon Department of Education to use for schools across the state of Oregon and is the sole funding for the Student Success Fund. Bringing this revenue in supports school age children, teachers, and school programs throughout Oregon.

Cigarette and other Tobacco Taxes are projected by the office of economic analysis to generate \$827 million for the Oregon Health Plan, General Fund, local government, Tobacco Prevention and Education Program, and public transit. Department staff are responsible for processing, banking, auditing, inspecting, and referring appropriate matters to the Department of Justice and Oregon State Police for criminal investigations. Enforcement of the tobacco tax laws enables the state of Oregon to participate in and receive income from the Tobacco Master Settlement Agreement (MSA). The MSA is an agreement between several cigarette manufactures and the state of Oregon under which Oregon receives approximately \$120–\$160 million per biennium. The MSA requires that the state of Oregon enact and diligently enforce a set of statutes regulating the sale of cigarettes. The OSBP section has administration for the audit function for these programs, including all levels of appeals related to those audits.

The Marijuana Tax program distributed more than \$133 million in revenue during FY 2023. These funds are distributed back out to Oregon's cities and counties, Oregon's State Police, Oregon Health Authority, the Mental Health, Alcoholism, and Drug Services Fund, the State Schools Fund, and beginning in 2021, with Measure 110, the Drug Treatment and Recovery Services Fund. Additionally, the program administers 92 local tax programs for cities and counties throughout the state, collecting approximately \$23M annually in local marijuana taxes. Revenue has decreased in recent years as the price of marijuana items has fallen substantially at the retail level. The Office of Economic Analysis projects revenue for the 23-25 biennium to be \$314 Million and rise to \$357 Million by the 25-27 biennium. The OSBP section has administration for the audit function for this program, including all levels of appeals related to those audits.

The Transient Lodging Tax program includes both the state tax and local taxes that we administer for 23 cities

and counties with more being added regularly. The programs together produce over \$41 million annually. Every lodging provider (number of taxpayers) in Oregon must file and pay this trust fund tax quarterly. A trust fund tax is one that is collected from others and held in trust until paid over to the taxing authority. Because this tax is ultimately paid by the consumer it is of the utmost importance that this program has high levels of compliance. Responsibilities for this program include those stated above as well as partnering with localities across the state to administer their programs. This position is also responsible to maintain up to date intergovernmental agreements for this administration. The revenue from this program goes directly to supporting statewide and local tourism which is an important industry in Oregon. Tourism is a \$10.9 billion industry in Oregon and supports over 100,000 jobs for Oregonians.

The Emergency Communications Tax or E911 program is a tax imposed on every phone line in Oregon that has access to 911 call centers. This is another trust fund tax as it is paid through phone bills to consumers, however the tax is paid to the state by the phone line provider. This program has over 400 taxpayers but impacts nearly every Oregonian. Responsibilities for this program include those stated above as well as ensuring that the tax is distributed correctly to the Office of Emergency Management. This program produces over \$78 million annually to support emergency call centers throughout Oregon. These call centers provide emergency services to all Oregonians, so this program has broad reaching impacts across the state.

The Coordinated Crisis Services Tax or 988 program, which became effective January 1, 2024, is a tax imposed on the same taxpayers as the E911 program and will be reported on the same form starting in Quarter 1 of 2024. The only differences between the taxes are the rate, the distribution (988 funds go to OHA and the 988 Trust Fund for the 988 crisis call center, crisis hotline, and the mobile crisis intervention team), and that there is an exception to tax for services provided under the Oregon Lifeline plan of assistance.

The Vehicle Privilege and Use Tax programs and the Bicycle Excise Tax program are transportation funding sources. These programs together bring in over \$43 million annually. The privilege and excise programs are trust fund taxes collected by automobile dealerships and retailers who sell bicycles for use in Oregon. The use tax program is self-reported by individuals and certain companies who purchase fleet vehicles that are subject to the vehicle tax. The responsibilities for these programs are the same as those stated above as well as ensuring the taxes are distributed accurately to the Department of Environmental Quality, Oregon Department of Transportation, the State Highway Fund, and Connect Oregon. The vehicle programs also require partnership with the Department of Motor Vehicles as they need to know that tax has been paid before issuing a vehicle registration. Transportation funding provides access to roads for all Oregonians whether they drive or ride, thus these programs are a substantial part of the revenue that Oregon counts on.

The Heavy Equipment Rental Tax (HERT) program provides funding for all counties and local taxing districts in the state and is meant to replace lost property tax revenue. This is another trust fund tax as it is collected by heavy equipment rental providers from renters of heavy equipment used in Oregon. This is a statewide tax with a broad reach and ensures that localities in Oregon have the funding they need to provide services to all Oregonians. Over \$7.2 million annually is collected and distributed through this program.

The Petroleum Load Fee program assesses a fee on certain petroleum-based transactions. Taxpayers are required to register with us and pay fees on a quarterly basis. The over \$3 million in annual revenue from this program supports the Oregon State Fire Marshal.

The Hazardous Substance Possession Fee program paid by people who possess hazardous substances within the state. This program requires partnership with the State Fire Marshal to collect the fee which funds over \$3 million per year to three programs. The three programs are: Oregon Community Right to Know and Protection Act, Toxic Use Reduction Program, and Orphan Site Clean UP Program. These programs ensure safe storage and use of hazardous programs, encourage pollution prevention, and protect public health which benefit all Oregonians.

The Amusement Device Tax program is paid by retailers who operate video lottery game terminals. This position partners with the Oregon Lottery to assess and collect this tax on retailers. This tax provides in excess

of \$3 million per year to the state General Fund, all counties in the state, and Oregon Youth Conservation, all benefiting Oregonians across the state.

The Loaded Tank Railroad Car Fee is \$19 per loaded tank railroad car loaded with oil either within Oregon or traveling into Oregon and is charged to the owner of the oil at the time it entered Oregon or the time it was loaded into the tank railroad car if done so within Oregon. This is a quarterly tax which is first being charged effective April 1, 2024. Distributions go to DEQ and the Oregon State Fire Marshal's office for the High Hazard Train Route Oil Spill Preparedness Fund and the Oil and Hazardous Material Transportation by Rail Action Fund.

State of Oregon DEI Vision:

Within this context of historical harms, changing demographics, intersectional identities, and more; our vision for the next five years and beyond is to:

- Dismantle institutional and structural racism in Oregon state government, and by doing so, have resounding impacts on the communities of our great state.
- Build a more equitable Oregon where everyone has the opportunity to thrive and everyone's voice is heard.
- Ensure an inclusive and welcoming Oregon for all by celebrating our collective diversity of race, ethnicity, culture, color, disability, gender, gender identity, marital status, national origin, age, religion, sex, sexual orientation, socio-economic status, veteran status, and immigration status.

State of Oregon DEI Values:

Putting racial equity at the forefront while understanding intersectionality. We must be bold and put racial equity at the forefront as a primary and pervasive location of oppression that connects with and worsens other identity-based inequities.

- Prioritize equity, anti-racism, and racial justice actions. Commitment to prioritizing equity and eliminating racial disparities involves taking action in our policies, budgets, decision-making, and daily work.
- Foster internal and external partnerships. Across the state enterprise and other institutions, community-based organizations are crucial to achieving racial equity. True partnership means shared power, listening, resolving tensions by creating solutions together, and scaling up what already works well.
- Ensure collective responsibility and accountability. As public servants, we have a collective responsibility at every level of government to proactively reduce racial disparities and barriers. We must establish measurements of success so that we can ensure improvements are real and ongoing.

State of Oregon DEI Goals:

1. Establish strong leadership to eradicate racial and other forms of disparities in all aspects of state government.
2. Center equity in budgeting, planning, procurement, and policymaking.
3. Strengthen public involvement through transformational community engagement, access to information, and decision-making opportunities.
4. Improve equitable access to services, programs, and resources including education, health, housing, human services, environmental justice, criminal justice, and economic opportunities.
5. Foster an inclusive workplace culture and promote equitable hiring, retention, and promotion practices

b. Describe the primary purpose of this position, and how it functions within this program. Complete this statement. The primary purpose of this position is to:

Coordinate operations activities for the section. This includes conducting discovery activities to identify leads for audit or filing enforcement cases, researching tax law policy issues related specifically to compliance activities, coordinating training for the section, coordinating data request responses related to our operations, conducting reviews of operational processes for the section, and making recommendations to management.

This position is specifically responsible for coordinating the discovery and data/reporting function for all programs within the section. This includes, but is not limited to, building and updating discovery or alternative case selection processes for all programs needing an audit or filing enforcement function,

helping gather data for legislative or public records requests, and building and maintaining reporting on the staff and programs administered by the OSBP section.

SECTION 3. DESCRIPTION OF DUTIES

List the major duties of the position. State the percentage of time for each duty. Mark “N” for new duties, “R” for revised duties or “NC” for no change in duties. Indicate whether the duty is an “Essential” (E) or “Non-Essential” (NE) function.

% of Time	N/R/NC	E/NE	DUTIES
25%	NC	E	<p>Gathers, analyzes, and presents data for the section. This includes, but is not limited to:</p> <ul style="list-style-type: none"> • Reports data to section management and staff, agency management and staff, legislators, other agencies, as well as responds to media requests, requests from the governor’s office, and any other data requested regarding the tax and fee programs administered by the section. • Uses GenTax, Tardis, PowerBI, SQL, and potential other programs to gather, analyze, and present data. • Develops and maintains reports of the section’s data to be used by management to make decisions for the section or to report to agency management on the performance of the section.
25%	NC	E	<p>Plans and develops, in coordination with management and the section resource allocation team, the OSBP Section's biennial plans. This includes:</p> <ul style="list-style-type: none"> • Conducting studies or research necessary to identify potential areas of noncompliance risk. • Developing specific compliance programs which address identified areas of noncompliance. • Responsibility for recommending performance measures, design and implementation of reports necessary to show the impact of audit programs on compliance. • Monitoring results, preparing periodic reports and recommending corrective action to resolve any variances or changes in audit efficiency, resources, or priorities. • Assist in determining the levels of staffing needed to accomplish the specific objectives of the OSBP section. • Advise and provide historical and other data to groups working on systems, computer applications, and reports to management, agency leadership, and the legislature. • Develops and presents reports to; OSBP section management, OSBP staff and agency leadership showcasing the sectional resource allocation plan.

25%	NC	E	<p>Working through GenTax Discovery, provides a body of audits to fulfill the OSBP Sections' biennial plan. This includes:</p> <ul style="list-style-type: none"> • Work with auditors, OPA's, and managers to identify areas of low tax compliance. • Work with GenTax programmers to create database queries that are run against data to find audit leads. • Assign leads to auditors as requested by management. • Develop a system of collecting data, developing and recommending performance measures, and providing periodic reports to management on the results of audits to determine effectiveness of generated audit leads. • Collaborate with other audit programs in the agency on joint audits and information sharing. <p>Evaluate and make changes annually to database queries or other processes to increase effectiveness of the OSBP Audit Program.</p>
10%	NC	E	<p>Research current and emerging audit related legislative, policy, and appeal issues for OSBP tax and fee programs. This includes:</p> <ul style="list-style-type: none"> • Research laws, regulations, and court decisions related to the programs administered by the OSBP section, for possible changes in audit policies and procedures. • Reviewing requests for variance or changes in standards and making recommendation for approval by management. • Facilitate updates to documentation for approved changes to standards and procedures. • Regular communication with staff regarding audit practices and procedures and any changes made. • Development of legislative issues and concepts • Review of legislative proposals and monitoring of legislative bills for fiscal and other programmatic impact – provides analysis of agency and public impact to section and division leadership and Section and/or Division Legislative Coordinator • Monitors activities of, and communicates with, other states and our FTA partners regarding emerging policy or procedural issues with the programs administered by the section. • Is the technical resource representing compliance activities of the section for the Agency Legislative Coordinator • Recommends language changes for legislative bills and agency positions • Advise agency management as well as other agencies on benefits and risks of different policy options • Communicates policy to staff, other State's representatives, corporate tax managers and attorneys • Interprets and explains often-complicated law, regulations, and policy to agency staff, other Oregon agencies and/or localities, and other states' revenue departments.

5%	NC	E	<p>Monitor OSBP tax court activity for the section, including:</p> <ul style="list-style-type: none"> • Communicate directly with DOJ representatives and act as liaison to resolve policy issues. • Manage requests for AAG representation as requested by auditors for OSBP appeals. <p>Record and manage closing agreements that arise as part of the appeal/case resolution process, including but not limited to leading and documenting discussions that occur in the Case Resolution Group, maintaining records, coordinating with DOJ, making recommendations to management, and communicating negotiations and decisions to the taxpayer.</p>
5%	NC	E	<p>Coordinates training for the OSBP section's programs. This includes:</p> <ul style="list-style-type: none"> • Developing and presenting training on changes to current laws or compliance activity processes and initial training for new staff. • Monitoring established practice and procedures relating to audit and work paper standards. • Reviewing work performance by staff relating to these standards. • Occasional travel to in-person tax related trainings to learn and then bring back the information and develop a training to present to appropriate staff.
5%	NC	NE	<p>Other:</p> <ul style="list-style-type: none"> • Provides assistance to the public in a helpful, pleasant manner by e-mail, virtual, telephone, written correspondence, and in person. • Respond to constituent, legislative and director letters or complaints. • Assist in response to director or legislator request for data or information. • Acts as liaison for the Oregon Boards of Accountancy and Tax Practitioners. • Other duties as assigned.

SECTION 4. WORKING CONDITIONS

Describe any on-going working conditions. Include any physical, sensory, and environmental demands. State the frequency of exposure to these conditions.

May be subject to stringent deadlines during the legislative period, including extended evening and weekend work. Must have the ability to analyze and manage deadlines and expectations for DOR staff, partners, and interested parties, including legislative staff and constituents. Occasionally collaborate with hostile and irate taxpayers by telephone or in person. Often, confront and facilitate communication with highly educated practitioners to negotiate and resolve policy issues.

Occasional travel, sometimes overnight, to give presentations or attend training or conferences. Occasionally stands for extended periods of time giving presentations. Must have a valid driver's license and a good driving record or be able to provide alternative transportation.

Occasionally requires lifting of boxes of tax returns weighing from 30 to 50 pounds (or tax return folders weighing 5 to 10 pounds).

SECTION 5. GUIDELINES

a. List any established guidelines used in this position, such as state or federal laws or regulations, policies, manuals, or desk procedures.

Oregon special business programs tax laws, regulations, rules, policies, and court decisions as well as the same for relevant Federal and state income taxes. Department of Revenue and DAS Policies and Procedures. Generally accepted accounting principles and practices. Multistate Tax Commission uniformity proposals and processes.

b. How are these guidelines used?

These guidelines generally provide a broad reference base for assistance in creating solutions to specific problems and provide guidance in the development of tax policy. They also provide legal basis and authorization for job duties.

SECTION 6. WORK CONTACTS

With whom, outside of co-workers in this work unit, must the employee in this position regularly come in contact?

Who Contacted	How	Purpose	How Often?
<i>Note: If additional rows of the below table are needed, place cursor at end of a row (outside table) and hit "Enter".</i>			
Corporation Officers & Tax Department Staff, CPAs and other tax preparers, Tax Attorneys, & Business Owners	Phone, virtual, mail, e-mail, in person	To obtain information in research of policy statements and to answer questions.	Daily
Assistants to the Attorney General	Phone, virtual, mail, e-mail, in person	To review or discuss legal questions.	Weekly
Other Section, Division, or Department Staff	Phone, virtual, mail, e-mail, in person	To obtain or give information on tax policy, laws, or rules.	Daily
Other Oregon agencies	Phone, virtual, mail, e-mail, in person	To review tax policy, communicate ambiguous tax policy, and resolve conflicting interpretations.	Bi-monthly
Multi-state Tax Commission and other State's tax representatives	Phone, virtual, mail, e-mail, in person	To review tax policy, communicate ambiguous tax policy and resolve nationwide tax uniformity issues	Bi-annually

SECTION 7. POSITION RELATED DECISION MAKING

Describe the typical decisions of this position. Explain the direct effect of these decisions.

Independently plans, develops, and coordinates the discovery and case selection for audit and filing enforcement activities for the section. Plans, develops, and makes recommendations to section management regarding the section's resource allocation plan. Independently determines the techniques and methods appropriate to each decision-making project or report. These include quantitative techniques (cost-benefit analysis) and use of empirical methods. Analyzes, makes recommendations, and exercises judgement on policy and data questions.

Decisions made or recommendations can directly affect tax and fee law compliance, nationwide corporate or other tax uniformity and the amount of Oregon tax and fee revenues collected, as well as agency reputation regarding externally shared data for the section's programs. Decisions and recommendations also affect other agency programs and policies as well as resources and workloads of other units, sections, and divisions in the department.

May review the work of other staff.

SECTION 8. REVIEW OF WORK

Who reviews the work of the position?

Classification Title	Position Number	How	How Often	Purpose of Review
Revenue Manager 2	8044000	Reviews selected work	Monthly or more often as needed	Verify unprecedented application of laws, policy, and when the employee requests the review. Verify quality and timeliness of the work completed.

Note: If additional rows of the below table are needed, place cursor at end of a row (outside table) and hit "Enter".

SECTION 9. OVERSIGHT FUNCTIONS

THIS SECTION IS FOR SUPERVISORY POSITIONS ONLY

a. How many employees are directly supervised by this position? 0

How many employees are supervised through a subordinate supervisor? 0

b. Which of the following activities does this position do?

- | | |
|---|---|
| <input checked="" type="checkbox"/> Plan work | <input type="checkbox"/> Coordinates schedules |
| <input checked="" type="checkbox"/> Assigns work | <input type="checkbox"/> Hires and discharges |
| <input checked="" type="checkbox"/> Approves work | <input type="checkbox"/> Recommends hiring |
| <input type="checkbox"/> Responds to grievances | <input checked="" type="checkbox"/> Gives input for performance evaluations |
| <input type="checkbox"/> Disciplines and rewards | <input type="checkbox"/> Prepares & signs performance evaluations |

SECTION 10. ADDITIONAL POSITION-RELATED INFORMATION

ADDITIONAL REQUIREMENTS: List any knowledge and skills needed at time of hire that are not already required in the classification specification:

This position requires an extensive knowledge and understanding of the complex provisions of the tax laws regarding taxation of corporations and pass through entities and how that relates to the tax and fee programs administered by the OSBP section.

Must have the ability to: develop and maintain harmonious working relationships with key partners and interested parties; actively participate in meetings dealing with the planning and design of functions within new systems and policy affecting systems; work closely with the technical staff in all phases of a project; have a good understanding of project management, ability to identify appropriate partners and other interested parties, necessity of staying within project objectives and time constraints; analyze and interpret laws, rules and regulations; effectively communicate ideas, recommendations, and technical information to technical and non-technical persons; translate ideas into workable plans; perform a cost benefit analysis; develop and present training to agency personnel on procedural and operational changes.

An in-depth knowledge of tax programs, tax policies, interstate commerce and organizational business structure is required to make decisions requiring a high level of judgment. It is important to provide and maintain excellent public and on the job relationships since public contact and working with others to solve problems is a vital part of job duties. Skill to communicate effectively with public professionals and state leadership is necessary.

SPECIAL REQUIREMENTS: List any special mandatory recruiting requirements for this position not listed in minimum qualifications for this class:

MUST COMPLY WITH LAWS AND AGENCY POLICIES ON OREGON'S TAX FILING REQUIREMENTS, AND LAWS PROHIBITING DISCLOSURE OR MISUSE OF CONFIDENTIAL INFORMATION.

BUDGET AUTHORITY: If this position has authority to commit agency operating money, indicate the following:

Operating Area	Biennial Amount (\$00000.00)	Fund Type
<i>Note: If additional rows of the below table are needed, place curser at end of a row (outside table) and hit "Enter".</i>		

SECTION 11. ORGANIZATIONAL CHART

Attach a current organizational chart. Be sure the following information is shown on the chart for each position: classification title, classification number, salary range, employee name and position number.

SECTION 12. SIGNATURES

Employee Signature

Date

Supervisor Signature

Date

Appointing Authority Signature

Date