



**CITY OF PORTLAND
OFFICE OF MANAGEMENT & FINANCE
BUREAU OF REVENUE & FINANCIAL SERVICES
REVENUE DIVISION RULE**

**INFORMATION
MANAGEMENT**

RULE # RB-13

RELEASE OF REVENUE DIVISION DOCUMENTS

Authority

Human Resources Administrative Rule 1.02, *Administrative Rule Development and Issuance*.

Purpose

The Revenue Division routinely creates and distributes documents, reports and other communications that are intended for internal use only. These documents include, but are not limited to, program administration documents, production/performance/error reports, internal memoranda and internal working drafts of documents.

Internal use only documents, if disseminated externally without the appropriate context and explanation, could be confusing and misleading to the recipient(s). Also, there may be confidential or sensitive information in these documents that should not be provided to anyone other than the intended recipient(s). Lastly, some documents and reports could be used by external parties attempting to gain information about how best to evade taxation.

The purpose of this rule is to ensure that internal use only documents and other information is not released inappropriately.

**Procedures for
Release of Revenue
Division Documents**

Documents, reports and other communications intended for internal use are prohibited from being disseminated to external recipients without the written approval of the Revenue Division Director or Deputy Director. "External" is defined as anyone who was not on the original list of recipients when the document, report or other communication was first distributed. Examples of these communications include "tax collection reports", defined as any report that identifies tax collection performance; territory performance; accounts; account status; delinquencies; collection team assignment, activity or performance; payments; penalties; or interest. The scope of the definition of "tax collection report" includes, but is not limited to the City Business License Tax, the County Business Income Tax, the City and County Transient Lodging Tax, and the Arts Tax. Other examples of these communications include, but are not limited to the following:

Research projects and results
Proposed legislation, policies or procedures
Revenue and cost projections

A supervisor, prior to the Revenue Division Director or Deputy Director's approval of the release of the information, must evaluate whether the release

is appropriate and ensure that confidential information is redacted. The supervisor should consider the recipients (including indirect recipients) as well as the intended and potential use of the information. The supervisor should draft or review the verbiage that accompanies the information. The verbiage should include context, explanation, disclaimers, limitations and distribution restrictions.

If there are doubts or concerns, the supervisor should consult with the Revenue Division Director or Deputy Director. Violations of this policy may result in disciplinary action up to and including discharge from employment with the City of Portland.

**Contact
Information**

Revenue Division Audit and Accounting Manager

**Operating
Procedure History**

Adopted by Revenue Division Director
Effective Date: May 12, 2015
