

December 14, 2020

## Tax filing and payment relief for Oregonians

On March 8, 2020, Governor Kate Brown declared an emergency under ORS 401.165 *et seq.* due to the public health threat posed by the novel infectious coronavirus (COVID-19). A fourth extension of this order was issued on October 27, 2020.

On March 13, 2020, the president of the United States issued an emergency declaration under the Robert T. Stafford Disaster Relief and Emergency Assistance Act in response to the ongoing public health threat.

On November 18, 2020, Governor Kate Brown prohibited on-premises consumption of food and drink at food and drink establishments statewide.

On November 18, 2020, the Oregon Lottery suspended operations of video lottery terminals in compliance with Governor Brown's Executive Order 20-65 relating to banning on-site consumption of food and drink at food establishments statewide. On December 3, operation of video lottery terminals remained suspended in 25 of Oregon's 36 counties, representing 93 percent of the state's population.

Under the authority of ORS 305.157, the director of the Department of Revenue has determined that the governor's state-declared emergency will impair the ability of Oregon taxpayers to take certain actions within the time prescribed by law. Therefore, the director orders an automatic extension of time to take certain actions for affected taxpayers.

**Except as specifically stated in this order, this order does not change any other payment, filing or other deadline prescribed by law.**

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### For Amusement Device Tax:

- The Oregon payment due date for the additional tax imposed under ORS 320.012 for the second quarter of tax year 2020–2021 is extended from January 14, 2021 to April 14, 2021.

### Other information

No automatic extension is provided in this order for the payment or deposit of any other type of Oregon tax. Additionally, this order does not relieve any taxpayer from liability from the tax related to the tax period due dates extended in this order.

Taxpayers do not need to file any additional forms or call to qualify for the automatic Oregon tax payment extension authorized by this order.

## Penalties

As a result of the extension of the due dates for making Oregon amusement device tax payments to April 14, 2021, no penalty with respect to the Oregon tax payments extended by this order will be imposed for payments due on April 14, 2021, as long as those payments are received by the department on or before May 14, 2021. Payments received after May 14, 2021 will be subject to the penalty imposed under ORS 320.075.

## Applicability

This order is effective immediately.



Betsy Imholt, Director  
Oregon Department of Revenue

**For more information**, visit [www.oregon.gov/dor](http://www.oregon.gov/dor).