

REVENUE: No revenue impact

FISCAL: No fiscal impact

Action:	Do Pass and Be Placed on the Consent Calendar
Vote:	9 - 0 - 0
Yeas:	Barker, Bonamici, Cameron, Flores, Komp, Krieger, Read, Whisnant, Macpherson
Nays:	0
Exc.:	0
Prepared By:	Miranda Plummer, Counsel
Meeting Dates:	2/1, 3/13

WHAT THE MEASURE DOES: Establishes the time period for settlement 60 days from the end of a mediation session before the appeal is assigned to a tax magistrate. Authorizes parties to make a showing of good cause for a continuance. Applies new time frame to tax appeals assigned to mediation after the amendment takes effect.

ISSUES DISCUSSED:

- Provisions of bill
- Potential amendment by Department of Revenue
- Department of Revenue's declination to amend

EFFECT OF COMMITTEE AMENDMENT: No amendment.

BACKGROUND: Presently, ORS 305.501 designates the time period for settlement as 60 days from the date that the appeal is assigned to mediation. The statute is currently silent on issues of continuance, although the Tax Court appears to hear requests for them. (*See Norpac Foods v. Dept. of Revenue*, 15 Or Tax 331, 334 (Reg. Div. 2001).)