

REVENUE: No revenue impact

FISCAL: No fiscal impact

Action: Do Pass
Vote: 4 - 0 - 1
Yeas: Beyer, Kruse, Prozanski, Burdick
Nays: 0
Exc.: Walker
Prepared By: Matt Kalmanson, Counsel
Meeting Dates: 5/9

WHAT THE MEASURE DOES: Establishes that a tax appeal hearing must be assigned to a magistrate within 60 days after the end of a mediation session, absent a showing of good cause for a continuance.

ISSUES DISCUSSED:

- Mediation in tax appeals
- Impact of existing time periods on parties' ability to mediate complicated tax disputes
- Role and discretion of magistrate
- Ability of parties to delay resolution of disputes through continuances
- Permissive nature of mediation

EFFECT OF COMMITTEE AMENDMENT: No amendment.

BACKGROUND: ORS 305.501 allows parties filing an appeal in the Tax Court to request court-assisted mediation. Currently, the statute provides that if the matter is not settled within 60 days of being assigned to mediation, the appeal must be set for a hearing. The statute is silent on issues of continuance. HB 2318 would change the time period for setting the hearing to 60 days after the end of the mediation session, absent a showing of good cause for a continuance. This is intended to provide parties more flexibility and time to mediate complicated tax disputes.