

**REVENUE: No revenue impact**

**FISCAL: No fiscal impact**

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**Action:** Do Pass  
**Vote:** 5 - 0 - 0  
**Yeas:** Bonamici, Boquist, Dingfelder, Whitsett, Prozanski  
**Nays:** 0  
**Exc.:** 0  
**Prepared By:** Bill Taylor, Counsel  
**Meeting Dates:** 1/21

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**WHAT THE MEASURE DOES:** Clarifies that the filing fee for a petition in Tax Court is due at the time of filing. Allows the Chief Justice of the Oregon Supreme Court to set fees for copies of tax court records. Prohibits the Chief Justice from charging for the location or inspection of tax court records, or for charging for services otherwise excluded by statute. Limits the copying fee to 25 cents per page. Allows an additional fee to be charged, but only to the extent authorized by ORS 192.440.

**ISSUES DISCUSSED:**

- Bill removes any ambiguity concerning when the filing fee is to be paid

**EFFECT OF COMMITTEE AMENDMENT:** No amendment.

**BACKGROUND:** Persons filing a petition with the Tax Court are required to pay a filing fee with the court. The statute is silent as to when the fee must be paid. The rules of the Tax Court state that the court will collect the fee when the petition is first filed. A taxpayer challenged this rule contending that the fee did not have to be paid when a petition was filed, but could be paid at any time during the proceedings. The Oregon Supreme Court found that the Tax Court rule requiring payment upon filing did not conflict with statute because the statute was silent (*Garrison v. Department of Revenue*, SC S055852, December 31, 2008). SB 271 would clearly set forth in the statute when the fee is to be collected – at the filing of the petition. SB 271 would also clarify current practice concerning what the Tax Court charges for copying documents.