

**75TH OREGON LEGISLATIVE ASSEMBLY 2009 Regular Session  
STAFF MEASURE SUMMARY  
SENATE FINANCE & REVENUE COMMITTEE**

**MEASURE: SB 609A  
CARRIER: Sen. Telfer**

**REVENUE: No revenue impact**

**FISCAL: No fiscal impact**

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**Action:** Do Pass with Amendments and be printed A-Eng.

**Vote:** 5-0-0

**Yeas:** Hass, Morse, Rosenbaum, Telfer, Burdick

**Nays:** 0

**Exc.:** 0

**Prepared By:** Chris Allanach, Economist

**Meeting Dates:** 3/11; 3/31

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**WHAT THE BILL DOES:** Allows for decisions of the magistrate involving protective orders to be appealed to the regular division of the tax court and allows the magistrate to stay the case on merits until the request for a protective order is resolved. Requires that certain appeals to the regular division of the tax court be expedited and determined within 90 days, unless the tax court determines additional time is needed.

**ISSUES DISCUSSED:**

- Tax court proceedings
- The appeals process

**EFFECT OF COMMITTEE AMENDMENTS:** Removes the rebuttable presumption of harm; changes requirement that the magistrate stay a case on merits to permissive language; requires certain tax court appeals to be determined within 90 days under certain circumstances.

**BACKGROUND:** In tax court or magistrate proceedings under existing law, the magistrate or judge may issue protective orders to protect the confidentiality of business records, tax returns, or documents containing trade secrets. Under existing law, these were considered final for purposes of appeal to the Supreme Court.

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