

Enrolled Senate Bill 271

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CHAPTER

AN ACT

Relating to fees of the Oregon Tax Court; amending ORS 305.490 and 305.493.

Be It Enacted by the People of the State of Oregon:

SECTION 1. ORS 305.490 is amended to read:

305.490. (1) Plaintiffs or petitioners filing a complaint or petition in the tax court shall pay a filing fee **at the time of filing** for each complaint or petition as follows:

(a) For a complaint or petition in the magistrate division, \$25.

(b) For a complaint or petition in the regular division, \$50.

(c) If a complaint or petition is specially designated under ORS 305.501 for hearing in the regular division, a fee of \$50.

(2) Neither the State of Oregon, nor any county, school district, municipal corporation or other public corporation therein, nor any officer of any such public political division or corporation, appearing in the representative capacity of the officer of any public political division or corporation, shall be required to pay the fee prescribed under this section. The party entitled to costs and disbursements on such appeal shall recover from the opponent of the party the amount so paid upon order of the court, as in equity suits in the circuit court.

(3)(a) If, in any proceeding before the tax court judge involving taxes upon or measured by net income in which an individual taxpayer is a party, or involving inheritance taxes, the court grants a refund claimed by the executor or taxpayer or denies in part or wholly an additional assessment of taxes claimed by the Department of Revenue to be due from the estate or taxpayer, the court may allow the taxpayer, in addition to costs and disbursements, the following:

(A) Reasonable attorney fees for the proceeding under this subsection and for the prior proceeding in the matter, if any, before the magistrate; and

(B) Reasonable expenses as determined by the court. Expenses include accountant fees and fees of other experts incurred by the executor or individual taxpayer in preparing for and conducting the proceeding before the tax court judge and the prior proceeding in the matter, if any, before the magistrate.

(b) Payment of attorney fees or reasonable expenses under this subsection shall be made by the Department of Revenue in the manner provided by ORS 305.790.

(4)(a) If, in any proceeding before the tax court judge involving ad valorem property taxation, exemptions, special assessments or omitted property, the court finds in favor of the taxpayer, the court may allow the taxpayer, in addition to costs and disbursements, the following:

(A) Reasonable attorney fees for the proceeding under this subsection and for the prior proceeding in the matter, if any, before the magistrate; and

(B) Reasonable expenses as determined by the court. Expenses include fees of experts incurred by the individual taxpayer in preparing for and conducting the proceeding before the tax court judge and the prior proceeding in the matter, if any, before the magistrate.

(b) Payment of attorney fees or reasonable expenses under this subsection shall be made by the Department of Revenue in the manner provided by ORS 305.790.

(5) All fees and other moneys received or collected by the clerk by virtue of the office of the clerk shall be paid over to the State Treasurer and shall be held by the clerk in the General Fund as miscellaneous receipts.

SECTION 2. ORS 305.493 is amended to read:

305.493. (1) *[The tax court may fix a fee, not in excess of the fees charged and collected by the clerks of the circuit court,]* **The judge of the tax court elected or appointed under ORS 305.452 may establish a fee** for comparing, or for preparing and comparing, a transcript of the record[, or for copying any record, entry or other paper and the comparison and certification thereof]. **The fee established under this subsection may not exceed the fees charged and collected by the clerks of the circuit court.**

(2)(a) The Chief Justice of the Supreme Court by order may establish fees for copies of tax court records, for services relating to those records and for other services that the tax court, the clerk of the tax court or the State Court Administrator acting as court administrator for the tax court is authorized or required to perform.

(b) The Chief Justice may not establish:

(A) A fee for the location or inspection of court records; or

(B) A fee for a service under this subsection if the fee is otherwise specified by statute.

(3) The fee established by the Chief Justice under subsection (2) of this section for paper copies of records may not exceed 25 cents per page, except for records for which additional services are required. If additional services are required, fees for providing the records are subject to ORS 192.440.

Passed by Senate February 4, 2009

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Secretary of Senate

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President of Senate

Passed by House March 24, 2009

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Speaker of House

Received by Governor:

.....M.,....., 2009

Approved:

.....M.,....., 2009

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Governor

Filed in Office of Secretary of State:

.....M.,....., 2009

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Secretary of State