

# Senate Bill 271

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## SUMMARY

The following summary is not prepared by the sponsors of the measure and is not a part of the body thereof subject to consideration by the Legislative Assembly. It is an editor's brief statement of the essential features of the measure **as introduced**.

Requires that filing fee in Oregon Tax Court be paid at time of filing of complaint or petition. Allows Chief Justice of Supreme Court to establish fees for copies of tax court records, for services relating to those records and for other services that tax court, clerk of tax court or State Court Administrator acting as court administrator for tax court is authorized or required to perform. Provides that fee may not be established for location or inspection of court records or if fee for service is otherwise specified by statute.

## A BILL FOR AN ACT

1  
2 Relating to fees of the Oregon Tax Court; amending ORS 305.490 and 305.493.

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

4 **SECTION 1.** ORS 305.490 is amended to read:

5 305.490. (1) Plaintiffs or petitioners filing a complaint or petition in the tax court shall pay a  
6 filing fee **at the time of filing** for each complaint or petition as follows:

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

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

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

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

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

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

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

28 (b) Payment of attorney fees or reasonable expenses under this subsection shall be made by the

**NOTE:** Matter in **boldfaced** type in an amended section is new; matter *[italic and bracketed]* is existing law to be omitted. New sections are in **boldfaced** type.

1 Department of Revenue in the manner provided by ORS 305.790.

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

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

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

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

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

15 **SECTION 2.** ORS 305.493 is amended to read:

16 305.493. (1) [*The tax court may fix a fee, not in excess of the fees charged and collected by the*  
 17 *clerks of the circuit court,*] **The judge of the tax court elected or appointed under ORS 305.452**  
 18 **may establish a fee** for comparing, or for preparing and comparing, a transcript of the record[, *or*  
 19 *for copying any record, entry or other paper and the comparison and certification thereof*]. **The fee**  
 20 **established under this subsection may not exceed the fees charged and collected by the**  
 21 **clerks of the circuit court.**

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

26 (b) **The Chief Justice may not establish:**

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

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

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

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