

REVENUE: Revenue statement issued

FISCAL: Fiscal statement issued

Action:	Without Recommendation as to Passage and Be Referred to the Committee on Revenue
Vote:	9 - 0 - 0
Yeas:	Barton, Cameron, Garrett, Hicks, Krieger, Olson, Tomei, Williamson, Barker
Nays:	0
Exc.:	0
Prepared By:	Anna Braun, Counsel
Meeting Dates:	3/27

WHAT THE MEASURE DOES: Authorizes awards of attorney fees and expenses by tax court magistrate. Establishes, for purposes of making award, that objective reasonableness of non-prevailing party's position is determined at time position is asserted. Allows tax court judge to consider whether non-prevailing party received reasoned opinion on merits from magistrate when determining objective reasonableness of non-prevailing party's position. Allows tax court to consider degree of difference between value pleaded by county or Department of Revenue and as determined by court when making award to taxpayer in property tax proceeding. Requires county to pay attorney fees and expenses allowed in property tax proceeding involving locally assessed property. Takes effect on 91st day following adjournment sine die.

ISSUES DISCUSSED:

- Provisions of the measure

EFFECT OF COMMITTEE AMENDMENT: No amendment.

BACKGROUND: House Bill 2533 is on the agenda solely for the purpose of referring it to Revenue.