

**PROPOSED AMENDMENTS TO
HOUSE BILL 2533**

1 On page 1 of the printed bill, line 3, delete "20.105,".

2 Delete lines 5 through 27 and delete pages 2 through 4 and insert:

3 **"SECTION 1.** ORS 305.490, as amended by section 12, chapter 48, Oregon
4 Laws 2012, is amended to read:

5 "305.490. (1)(a) Plaintiffs or petitioners filing a complaint or petition in
6 the tax court shall pay the filing fee established under ORS 21.135 at the
7 time of filing for each complaint or petition.

8 "(b) In addition to the fee imposed under paragraph (a) of this subsection,
9 plaintiffs or petitioners filing a complaint under ORS 305.501 (5) shall pay
10 the filing fee established under ORS 21.135 at the time of filing the com-
11 plaint.

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

20 "(3)(a) If, in any proceeding before the tax court judge involving taxes
21 upon or measured by net income in which an individual taxpayer is a party,
22 or involving inheritance or estate taxes, the court grants a refund claimed

1 by the executor or taxpayer or denies in part or wholly an additional as-
2 sessment of taxes claimed by the Department of Revenue to be due from the
3 estate or taxpayer, the court may allow the taxpayer, in addition to costs
4 and disbursements, the following:

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

7 “(B) Reasonable expenses as determined by the court. Expenses include
8 accountant fees and fees of other experts incurred by the executor or indi-
9 vidual taxpayer in preparing for and conducting the proceeding before the
10 tax court judge and the prior proceeding in the matter, if any, before the
11 magistrate.

12 “(b) Payment of attorney fees or reasonable expenses under this sub-
13 section shall be made by the Department of Revenue in the manner provided
14 by ORS 305.790.

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

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

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

25 “(b)(A) [*Payment of attorney fees or reasonable expenses under this sub-*
26 *section shall be made by the Department of Revenue in the manner provided*
27 *by ORS 305.790.*] **Except as provided in subparagraph (B) of this para-**
28 **graph, payment of attorney fees or reasonable expenses under this**
29 **subsection shall be made by the county in which the property that is**
30 **the subject of the proceeding is located from the unsegregated tax**

1 collections account described in ORS 311.385.

2 “(B) In a proceeding involving property that is assessed pursuant
3 to ORS 308.505 to 308.665 or appraised pursuant to ORS 306.126, pay-
4 ment of attorney fees or reasonable expenses under this subsection
5 shall be made by the Department of Revenue in the manner provided
6 by ORS 305.790.

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

10 “**SECTION 2.** ORS 305.790 is amended to read:

11 “305.790. Payment of [any] attorney fees or reasonable expenses under
12 ORS 305.447 or 305.490 [shall] **that is required to** be made by the Depart-
13 ment of Revenue **shall be made** in the manner provided by law for the
14 payment of income tax refunds.

15 “**SECTION 3.** The amendments to ORS 305.490 and 305.790 by
16 sections 1 and 2 of this 2013 Act apply to awards of attorney fees or
17 reasonable expenses that become final on or after the effective date
18 of this 2013 Act.

19 “**SECTION 4.** This 2013 Act takes effect on the 91st day after the
20 date on which the 2013 regular session of the Seventy-seventh Legis-
21 lative Assembly adjourns sine die.”

