

Seventy-Eighth Oregon Legislative Assembly - 2015 Regular Session
PRELIMINARY STAFF MEASURE SUMMARY
House Committee On Revenue

MEASURE: HB 2334

Fiscal: Has minimal fiscal impact
Revenue: Revenue impact issued

Action Date:

Action:

Meeting Dates:

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WHAT THE MEASURE DOES:

Allows payment of taxes, penalties, and interest found to be deficient to be made within 30 days after the taxpayer files a complaint to the tax court. Allows the taxpayer to file an affidavit alleging undue hardship within 30 days after receiving notice of a lack of this affidavit from the court.

ISSUES DISCUSSED:

EFFECT OF COMMITTEE AMENDMENT:

No amendment.

BACKGROUND:

If the Department of Revenue finds a deficiency in taxes imposed upon or measured by net income, the tax, along with interest and penalties, shall be paid to the department on or before filing a complaint with the regular division of the Oregon Tax Court. The measure would require the payment to be made within 30 days from the entry of the order designating a complaint to the court. The complaint is considered a claim for a refund of this money.

Currently, a taxpayer may file an affidavit alleging undue hardship to the tax court with the complaint. The measure would also allow 30 days for the filing of this affidavit after the receipt of a notice of a lack of an affidavit. If the court finds undue hardship, the tax court judge can stay all or part of the payment of tax, penalty, and interest.