

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

MEASURE: HB 2334 A

Fiscal: Has minimal fiscal impact

Revenue: Revenue impact issued

Action Date: 02/16/15

Action: Do Pass With Amendments, Be Printed Engrossed And Be Referred To Revenue By Prior Reference.

Meeting Dates: 02/16

House

Yeas: 9 - Barker, Barton, Greenlick, Krieger, Williamson, Olson, Post, Sprenger, Lininger

Prepared By: Channa Newell, Counsel

WHAT THE MEASURE DOES:

Allows taxpayer 30 days to file undue hardship affidavit after notice of missing affidavit given by Tax Court to taxpayer.

ISSUES DISCUSSED:

- Procedural safety valve to prevent dismissal of claims due to filing error
- Process of appealing tax delinquency assessment requires attachment of hardship affidavit at time of claim
- Has resulted in dismissal of valid taxpayer claims
- Allows taxpayer 30 days to correct misfiled affidavit of hardship
- Preserves claims

EFFECT OF COMMITTEE AMENDMENT:

No amendment.

BACKGROUND:

In order for a taxpayer to appeal a determination by the Department of Revenue on delinquent taxes, the tax, penalties, and interest must be paid to the Department, unless the payment would create an undue hardship on the taxpayer. Statute requires that a particular affidavit of undue hardship be filed by the taxpayer and submitted with the complaint. As a result, some tax cases may be dismissed before a hearing because the affidavit was not attached to the complaint at the time it was filed.

House Bill 2334A allows 30 days from the time of motion or notice of failure to pay the tax, penalty, and interest for the taxpayer to submit the affidavit of undue hardship. After the 30 days, the claim will be dismissed.