

# Senate Bill 706

Sponsored by Senator BOQUIST (at the request of Joseph Gall)

## 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**.

Repeals provision for award of damages to Department of Revenue for frivolous claim, defense or argument made by taxpayer.

Applies to all claims or causes of action existing or arising on or after effective date of Act.

Takes effect on 91st day following adjournment sine die.

## A BILL FOR AN ACT

1  
2 Relating to penalties for frivolous position in tax proceedings; creating new provisions; repealing  
3 ORS 305.437; and prescribing an effective date.

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

5 **SECTION 1. ORS 305.437 is repealed.**

6 **SECTION 2. The repeal of ORS 305.437 by section 1 of this 2015 Act applies to all claims**  
7 **or causes of action existing or arising on or after the effective date of this 2015 Act.**

8 **SECTION 3. This 2015 Act takes effect on the 91st day after the date on which the 2015**  
9 **regular session of the Seventy-eighth Legislative Assembly adjourns sine die.**

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**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.