

**FISCAL IMPACT OF PROPOSED LEGISLATION**

79th Oregon Legislative Assembly – 2017 Regular Session  
Legislative Fiscal Office

**Measure: SB 1019 - 1**

***Only Impacts on Original or Engrossed  
Versions are Considered Official***

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**Measure Description:**

Authorizes magistrate division of tax court to allow prevailing taxpayer reasonable attorney fees and expenses.

**Government Unit(s) Affected:**

Department of Revenue(DOR), Judicial Department, Department of Justice

**Analysis:**

This fiscal impact statement is for the purpose of transmitting the measure from the Senate Committee on Judiciary to the Joint Committee on Ways and Means. This bill allows a tax court magistrate to award attorney fees and expenses to a prevailing taxpayer or executor, if no appeal is taken to the Regular Division of the Tax Court. This bill will have a fiscal impact on the Department of Revenue due in part to an increased need for case oversight from the Department of Justice. The Judicial Department and the Department of Justice will also have a fiscal impact. A more complete fiscal analysis on the bill will be prepared as the measure is considered in the Joint Committee on Ways and Means.

Further Analysis Required