

**Enrolled**  
**Senate Bill 718**

Sponsored by COMMITTEE ON FINANCE AND REVENUE

CHAPTER .....

AN ACT

Relating to Oregon Tax Court filing dates; creating new provisions; amending ORS 305.418; and prescribing an effective date.

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

**SECTION 1.** ORS 305.418 is amended to read:

305.418. (1) **As used in this section, “private express carrier” has the meaning given that term in ORS 293.660.**

(2) Any complaint **or petition that is** required by law to be filed with the Oregon Tax Court, that **is otherwise sufficient for filing and that is:**

*[(1) Transmitted through the United States mail, shall be deemed filed (a) on the date shown by the post-office cancellation mark stamped upon the envelope containing it, or (b) on the date it was mailed if there is also mailed to the tax court a declaration of mailing, signed by the appealing party or the attorney of the appealing party and verified by oath or affirmation, subject to penalties for false swearing, in substantially the following form:]*

[ \_\_\_\_\_ ]

**DECLARATION OF MAILING**

*I hereby declare under the penalties for false swearing contained in ORS chapter 162 that on the \_\_\_\_\_ day of \_\_\_\_\_, 2\_\_\_\_, I deposited a complaint entitled \_\_\_\_\_, and dated \_\_\_\_\_, in a sealed envelope, with postage prepaid, in the United States Post Office at \_\_\_\_\_, Oregon (or other state of mailing), addressed to the Oregon Tax Court, 1163 State Street, Salem, Oregon 97301-2563 (or current address).*

*(Signature of appealing party or the attorney of the appealing party)*

[ \_\_\_\_\_ ]

**(a) Transmitted through the United States mail or a private express carrier, shall be deemed filed on the date that it was deposited in the United States mail or dispatched via a private express carrier, as shown by a post-office cancellation mark or by any other record from the United States Postal Service or a private express carrier showing the date that the appealing party initiated mailing or dispatch.**

**[(2)] (b) Lost in transmission through the United States mail or a private express carrier, shall be deemed filed on the date it was [mailed] deposited in the United States mail or dispatched via a private express carrier if the appealing party:**

[(a)] (A) Can establish by [competent] evidence satisfactory to the tax court that the complaint [was deposited on or before the date due for filing in the United States mail and] or **petition was deposited in the United States mail or dispatched via a private express carrier and was addressed correctly to the court; and**

[(b)] (B) Files with the court a duplicate of the lost complaint [within 30 days after written notification is given by the court of its failure to receive such complaint, but in no event later than 90 days after the date the complaint was otherwise required to be filed under ORS 305.560] or **petition within 90 days after it was deposited in the United States mail or dispatched via a private express carrier.**

**SECTION 2. The amendments to ORS 305.418 by section 1 of this 2019 Act apply to filings mailed or otherwise transmitted on or after January 1, 2020.**

**SECTION 3. This 2019 Act takes effect on the 91st day after the date on which the 2019 regular session of the Eightieth Legislative Assembly adjourns sine die.**

Passed by Senate February 26, 2019

Received by Governor:

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Lori L. Brocker, Secretary of Senate

Approved:

.....M,....., 2019

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Peter Courtney, President of Senate

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Kate Brown, Governor

Passed by House June 4, 2019

Filed in Office of Secretary of State:

.....M,....., 2019

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Tina Kotek, Speaker of House

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Bev Clarno, Secretary of State