

Senate Bill 718

Sponsored by COMMITTEE ON FINANCE AND REVENUE

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**.

Expands establishment of proof of filing with Oregon Tax Court to include filing of complaint or petition dispatched via private express carrier.

Applies to filings mailed or otherwise transmitted on or after January 1, 2020.

Takes effect on 91st day following adjournment sine die.

A BILL FOR 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

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.

1 **from the United States Postal Service or a private express carrier showing the date that the**
2 **appealing party initiated mailing or dispatch.**

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

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

10 [(b)] (B) Files with the court a duplicate of the lost complaint [within 30 days after written no-
11 tification is given by the court of its failure to receive such complaint, but in no event later than 90 days
12 after the date the complaint was otherwise required to be filed under ORS 305.560] **or petition within**
13 **90 days after it was deposited in the United States mail or dispatched via a private express**
14 **carrier.**

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

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

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