

## HB 2178 STAFF MEASURE SUMMARY

### House Committee On Judiciary

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**Prepared By:** Channa Newell, Counsel

**Sub-Referral To:** Joint Committee On Ways and Means

**Meeting Dates:** 2/1, 2/24

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#### **WHAT THE MEASURE DOES:**

Specifies that complaints or petitions filed in magistrate division of tax court incur a \$50 filing fee. Retains standard filing fee for complaints or petitions in regular division of tax court. Allows request for waiver or deferral of filing fee by petitioner or plaintiff in tax court. Specifies that date of filing complaint or petition when deferral or waiver is granted, or if plaintiff or petitioner pays fee in full, is date complaint or petition and application were deposited or dispatched or otherwise filed.

#### **ISSUES DISCUSSED:**

- Structure of tax court
- Magistrate division allows informal resolution of claims without trial
- Oregon Judicial Department initiatives to focus on fairness and equity
- Goal of lowering barrier to access of magistrate division

#### **EFFECT OF AMENDMENT:**

No amendment.

#### **BACKGROUND:**

In 1995, the Oregon Legislature created the Magistrate Division of the Tax Court. The magistrate acts as a mediator between the parties and issues a written decision resolving a dispute. That decision may be appealed to the Regular Division of the Tax Court. Within the Regular Division, claims are heard de novo by a judge in a formal court proceeding.

House Bill 2178 specifies that filing fees for cases in the Magistrate Division are \$50 and the standard filing fee rate applies to cases in the Regular Division. The measure also clarifies the timelines for the date a complaint or petition is considered filed when a person is seeking a waiver or modification to the filing fee.