

Legislative Fiscal Office

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Joint Committee on Ways and Means

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To: General Government Subcommittee

From: Michael Graham, Legislative Fiscal Office

Date: June 8, 2021

Subject: HB 2178 – Relating to tax court fees
Work Session Recommendations

House Bill 2178 reduces the filing fee for complaints or petitions filed in the Magistrate Division of the Oregon Tax Court from \$281 to \$50, but it retains the \$281 filing fee for complaints or petitions filed in the Regular Division of the Oregon Tax Court. A plaintiff or petitioner may, at the time of filing a complaint or petition, request a waiver or deferral of the filing fee in the tax court. The measure also clarifies the date of the filing of the complaint or petition if the tax court grants a fee waiver or deferral, or the plaintiff or petitioner pays the filing fee within 14 days of the date that the tax court denies the fee waiver or deferral. The measure applies to complaints and petitions filed in the Oregon Tax Court on or after January 1, 2022.

A staff measure summary and a minimal fiscal impact statement are available on the Oregon Legislative Information System (OLIS). The Oregon Judicial Department anticipates that the measure could reduce General Fund revenue by \$184,800 - \$231,000 per biennium, but that the revenue reduction could be partially offset by an increase in the number of cases filed in the Magistrate Division of the Tax Court. An official revenue impact statement is in the process of being produced by the Legislative Revenue Office.

Final Subcommittee Action

LFO recommends that HB 2178 be moved to the Ways and Means Full Committee.

Carriers

Full Committee: _____

House Floor: _____

Senate Floor: _____