

## **SUBCOMMITTEE RECOMMENDATION**

### **HB 2178 Relating to tax court fees**

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To: Ways and Means Full Committee  
From: General Government Subcommittee  
Carrier: Senator Golden

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HB 2178 reduces the filing fee for complaints or petitions filed in the Magistrate Division of the Oregon Tax Court from \$281 to \$50. However, the measure retains the \$281 filing fee for complaints or petitions filed in the Regular Division of the Oregon Tax Court.

HB 2178 is anticipated to have a minimal fiscal impact and a negative revenue impact. As filing fees in the Magistrate Division are by law deposited in the General Fund, the Legislative Revenue Office estimates that the measure will reduce General Fund revenues by approximately \$230,000 per biennium.

The General Government Subcommittee recommends HB 2178 be reported out do pass.