



# Tax Court Filing Fees

## 2021 HB 2178

### Key Points

- The filing fee should not be a barrier to entry in the Magistrate Division of the Tax Court.
- A lower filing fee increases public confidence in the integrity of Oregon's tax system.
- Lowering the filing fee will not cause significant revenue loss.
- Clarifying the date of filing increases consistency and understanding for those seeking relief from the filing fee.

### HB 2178 – Tax Court Filing Fee Reduction

HB 2178 reduces the filing fee in the Magistrate Division of the Oregon Tax Court from \$281 to \$50. The bill also makes a technical change by clarifying the date of filing if a taxpayer requests a fee waiver or deferral.

**OJD Strategic Campaign.** The Oregon Judicial Department's (OJD) 2020-2021 [Strategic Campaign](#) includes a branch-wide commitment to examine the impacts of fines and fees, develop best practices for their imposition, and take affirmative steps to ensure that they do not create unnecessary barriers or disproportionate outcomes.

**Low-Cost Dispute Resolution.** The goal of the Magistrate Division is to provide an informal setting where taxpayers and government agencies can resolve tax disputes. A lower filing fee reduces the barrier to entry, allows magistrates to assist in more cases, and helps promote confidence in the integrity of the tax system.

Magistrate Division Statistics:

- 67% of cases do not include attorneys.
- 75% of cases are resolved informally.
- 90% of cases are resolved without further appeal.

**Small Revenue Impact.** OJD does not expect a large revenue impact. In fact, reducing the filing fee from \$281 to \$50 may increase the number of appeals, which will allow more taxpayers to have their cases heard.

Questions about the OJD Tax Court Filing Fee Reduction? Please contact Erin M. Pettigrew, Access to Justice Counsel for Legislative Affairs: [erin.m.pettigrew@ojd.state.or.us](mailto:erin.m.pettigrew@ojd.state.or.us); 503-986-7022.