

**HB 2575 STAFF MEASURE SUMMARY**

**House Committee On Revenue**

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**Prepared By:** Kyle Easton, Economist

**Meeting Dates:** 1/31

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**WHAT THE MEASURE DOES:**

Provides for standing for association or organization to seek declaratory relief in Oregon Tax Court under specified conditions.

**ISSUES DISCUSSED:**

**EFFECT OF AMENDMENT:**

No amendment.

**BACKGROUND:**

According to the Oregon Judicial Branch, "standing" is a legal term that means a person or entity has sufficient connection to and/or harm from a law or action to participate in a lawsuit or raise a claim.

The Oregon Tax Court is part of the Oregon Judicial Department. It is a statewide court and has exclusive jurisdiction to hear tax appeals under state laws, including personal income tax, property tax, corporation excise tax, timber tax, local budget law, and property tax limitations. The court is independent from the executive and legislative branches of state government. The court is not a part of the Oregon Department of Revenue, which is often a statutory defendant in Tax Court cases.