

HB 2575 -1 STAFF MEASURE SUMMARY

House Committee On Revenue

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Meeting Dates: 1/31, 3/1

WHAT THE MEASURE DOES:

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

ISSUES DISCUSSED:

- Background on existing law and standing
- Proposed conditions in the measure regarding an organization seeking declaratory relief, with emphasis on third proposed condition
- Declaratory relief can be applicable to statute of related administrative rule
- Definition of association or organization
- Existing definitions and/or legal foundations upon which association or organization is defined
- Expectation of amendments.

EFFECT OF AMENDMENT:

-1 Adds notwithstanding clause pertaining to ORS 305.570, standing on appeal to regular division of tax court; perfection of appeal.

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.