

SB 1556 STAFF MEASURE SUMMARY

Senate Committee On Judiciary

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Meeting Dates: 2/2, 2/4

WHAT THE MEASURE DOES:

The measure consolidates and modifies requirements regarding representation of persons in the Oregon Tax Court, Magistrate Division.

Detailed Summary:

The measure modifies the section on Qualifications of persons representing taxpayer and procedure for designating representative. It repeals ORS 305.245 (Representation before tax court magistrate by officer or employee of local government or department) and 305.494 (When shareholder may represent corporation in tax court proceedings). Changes apply to proceedings that start on or after January 1, 2027. Takes effect on the 91st day following sine die.

ISSUES DISCUSSED:

EFFECT OF AMENDMENT:

No amendment.

BACKGROUND:

The Oregon Tax Court is part of the Oregon Judicial Branch. It's a statewide court with exclusive jurisdiction for appeals under state tax laws and local tax laws. Appeals come to the court from actions taken by the Oregon Department of Revenue, a county assessor, a county Property Value Appeals Board (PVAB), or the Portland Revenue Division.

The Tax Court has two divisions: the Magistrate Division and the Regular Division. Most appeals to the Tax Court are first filed in and heard by the Magistrate Division. Magistrate Division decisions can be appealed to the Regular Division. Regular Division decisions may be appealed directly to the Oregon Supreme Court.

In the Magistrate Division cases are heard by a magistrate. Magistrates encourage cooperation between the parties and offer mediation services. The magistrate will listen to what the parties present and issue a written decision resolving the dispute. The decision is based only on the written and oral evidence the parties provide. There is no official transcript or recording of the proceeding.