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**Senate Judiciary Committee
Testimony in Support of SB 1556
February 4th, 2026**

Chair Prozanski, Vice-Chair Thatcher, and members of the Committee,

On behalf of the Oregon Law Center, thank you for the opportunity to submit testimony in support of Senate Bill 1556, which is designed to create clarity regarding the standards governing who may represent parties in the Magistrate Division of the Oregon Tax Court.

OLC's mission is to achieve justice for low-income communities of Oregon by providing a full range of the highest quality civil legal services. OLC has a Low Income Taxpayer Clinic which serves clients statewide. The objective of the tax clinic is to ensure the fairness and integrity of the tax system for taxpayers who are low-income or speak English as a Second Language (ESL). OLC's tax clinic provides representation in tax disputes with the Internal Revenue Service (IRS), seeks to educate individuals about their rights and responsibilities as taxpayers, and identifies and advocates for issues that impact low income and ESL taxpayers. We provide legal services in English, Spanish, and other languages. Because we are unable to help all the people who qualify for, need, and deserve assistance, many people go through these processes without legal help.

Tax law is complex, and high-stakes. Even simple mistakes can trigger audits, penalties, garnishment, bank levies, or loss of essential benefits. For households already living on the edge, these consequences can mean eviction, food insecurity, or inability to make ends meet. We support efforts to facilitate access to justice for the many who cannot afford to have legal assistance, or who are unable to access assistance due to lack of system capacity.

The Magistrate Division of the Oregon Tax Court was created to provide accessible and affordable access to justice in resolving tax matters. The Magistrate Division has always allowed non-lawyers to represent people, making it easier for tax-payers to navigate the system. However, over the years, it has become harder for non-experts to understand the requirements for representatives.

SB 1556 will create greater clarity regarding the rules of representation in the Magistrate Division. The new law will retain and make explicit the current standards, but will not change their meaning. Tax matters can have significant impact on the lives of our clients. The bill will help taxpayers better understand their rights, and increase access to justice in tax matters.

For these reasons, we urge your support. Thank you for your consideration.