

**TESTIMONY IN SUPPORT OF SENATE BILL 1556-A  
BEFORE THE HOUSE COMMITTEE ON JUDICIARY  
FEBRUARY 23, 2026**

**PRESENTED BY: KIMBERLY MCCULLOUGH, SENIOR COUNSEL FOR  
GOVERNMENT RELATIONS  
OREGON JUDICIAL DEPARTMENT**

Chair Kropf, Vice-Chair Chotzen, Vice-Chair Wallan, and Members of the Committee:

SB 1556-A is the product of a tax court workgroup that included tax attorneys and other taxpayer representatives, a Department of Justice tax and finance attorney, a county assessor, and an Oregon State Bar representative. Over the course of several months, the group worked on ways to clarify Oregon's statutes that specify who may represent a taxpayer in the Magistrate Division of the Oregon Tax Court. Clarity in statute is important, as it generally benefits all parties and the court when taxpayers have a representative, even if the representative is not an attorney or other licensed professional.

The 1995 legislature created the Magistrate Division to preserve the affordable and easy-to-use features of the prior Department of Revenue hearing process while adding the safeguards of independent judicial review. Since the Magistrate Division began, both taxpayers and taxing agencies have been allowed to use non-lawyers as their representatives. The workgroup focused on categories of non-lawyers who may represent taxpayers, along with related technical and interpretive questions.

Because the Magistrate Division grew out of the prior Department of Revenue hearing process, a single statute, ORS 305.239, sets out who can represent taxpayers in both the Magistrate Division and in proceedings of the Department of Revenue, such as audits. However, these are two different institutions in separate branches of government, each with its own mission and processes. Because of this, applying the same law to both entities can be difficult. Understandably, over the years, this has led to legal challenges, public comments on court rules, and frequent questions about who can represent taxpayers in Magistrate Division proceedings.

Several additional statutes also control representation in the Magistrate Division: ORS 305.245 (representation of taxing agencies by authorized employees), ORS 305.242 (representation by designated tax matters partner), ORS 305.260 (representation by former department personnel prohibited), and ORS 305.494 (representation by S corporation shareholder). This requires those who appear before the Magistrate Division to look at multiple statutes to determine who may represent them.

We propose creating a single, stand-alone statute just for representation in the Magistrate Division. This proposed new statute retains and makes explicit the current standards governing who may represent parties in the Magistrate Division. Taxpayers

may continue to select a non-lawyer representative in the Magistrate Division, such as a Certified Public Account (CPA), a tax preparer, a real estate professional, a family member, or even a friend or other individual of the taxpayer's choosing. Taxing agencies may also continue to be represented by authorized employees.

We believe that the bill makes the law clearer and easier to understand, is reasonably administrable, and promotes fairness and access to justice. Having separate representation statutes for the Magistrate Division and the Department of Revenue will help people understand that they are different entities and simplify the statutes applicable to each entity. In addition, combining the requirements for representatives of taxpayers and taxing agencies into one statute will simplify the statutory scheme and show that everyone is treated equally.

Thank you for the opportunity to provide written testimony. We hope you will support this legislation. If you have any questions about the bill, please feel free to contact me.