

**SB 718 STAFF MEASURE SUMMARY**

**Senate Committee On Finance and Revenue**

---

**Prepared By:** Chris Allanach, Legislative Revenue Officer

**Meeting Dates:** 2/7

---

**WHAT THE MEASURE DOES:**

Expands the establishment for proof-of-filing with the Oregon Tax Court to include methods beyond the U.S. postal service. Eliminates the requirement to include a “declaration of mailing” to prove that a document was sent.

**ISSUES DISCUSSED:**

**EFFECT OF AMENDMENT:**

No amendment.

**BACKGROUND:**