

SB 718 STAFF MEASURE SUMMARY

House Committee On Revenue

Prepared By: Chris Allanach, Legislative Revenue Officer

Meeting Dates: 4/30, 5/30

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; and removes language indicating the court should proactively determine if an appeal were filed on time. Applies to filings mailed or transmitted on or after January 1, 2020. Takes effect on the 91st day following adjournment sine die

ISSUES DISCUSSED:

- Role of the Oregon Tax Court
- How appeals are sent to the Tax Court
- Delivery options other than the U.S. Postal Service

EFFECT OF AMENDMENT:

No amendment.

BACKGROUND:

The current provision in law was put in place in 1975 and the date a complaint was mailed is when it was considered filed. Postmarks were often used to identify such dates.