

FISCAL IMPACT OF PROPOSED LEGISLATION

Measure: HB 2178

81st Oregon Legislative Assembly – 2021 Regular Session
Legislative Fiscal Office

*Only Impacts on Original or Engrossed
Versions are Considered Official*

Prepared by: Libby Chamberlin
Reviewed by: Zane Potter, John Borden
Date: February 22, 2021

Measure Description:

Modifies provisions relating to fees in tax court.

Government Unit(s) Affected:

Oregon Judicial Department (OJD), Department of Revenue (DOR)

Summary of Fiscal Impact:

Costs related to the measure are anticipated to be minimal - See explanatory analysis.

Summary of Expenditure Impact:

See analysis.

Analysis:

House Bill 2178 reduces the filing fee in the Magistrate Division of the Oregon Tax Court from \$281 to \$50 and allows for the waiver or deferral of the filing fee. The Oregon Judicial department anticipates a minimal fiscal impact from these changes. Of note, is that Magistrate Division filing fees are by law deposited into the General Fund.