

**REVENUE IMPACT OF
PROPOSED LEGISLATION**
81st Oregon Legislative Assembly
2021 Regular Session
Legislative Revenue Office

Bill Number:	HB 2178
Revenue Area:	Court Fees/ General Fund
Economist:	Mazen Malik
Date:	06-09-2021

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

Measure Description:

Modifies provisions relating to fees in tax court.

Revenue Impact:

The revenue reduction to the general fund is about \$230,000 for a typical biennium.

Impact Explanation:

This measure reduces the fees by \$231, from \$281 to \$50 on about 400 to 500 annual transactions (court filings) at the Magistrate Division of the Oregon Tax Court. The revenue reduction to the general fund is below \$250,000 for a typical biennium

Creates, Extends, or Expands Tax Expenditure: Yes No