

Enrolled
House Bill 2178

Introduced and printed pursuant to House Rule 12.00. Pre-session filed (at the request of Chief Justice Martha L. Walters for Judicial Department)

CHAPTER

AN ACT

Relating to tax court fees; creating new provisions; and amending ORS 305.490.

Be It Enacted by the People of the State of Oregon:

SECTION 1. ORS 305.490 is amended to read:

305.490. [(1)(a) *Plaintiffs or petitioners filing a complaint or petition in the tax court shall pay the filing fee established under ORS 21.135 at the time of filing for each complaint or petition.*]

[(b) *In addition to the fee imposed under paragraph (a) of this subsection, plaintiffs or petitioners filing a complaint under ORS 305.501 (5) shall pay the filing fee established under ORS 21.135 at the time of filing the complaint.*]

(1) Plaintiffs or petitioners filing a complaint or petition in the tax court shall pay, at the time of filing for each complaint or petition, a filing fee as follows:

(a) For a complaint or petition in the magistrate division, \$50.

(b) For a complaint or petition in the regular division, the filing fee established under ORS 21.135.

(2) A plaintiff or petitioner may, by application at the time of filing, request waiver or deferral of any filing fee under ORS 21.680 to 21.698. If the tax court grants a fee waiver or deferral, or the plaintiff or petitioner pays the outstanding filing fee in full within 14 days after the date the court denies the fee waiver or deferral, the date of the filing of the complaint or petition is:

(a) The date the complaint or petition and application were deposited or dispatched under ORS 305.418, if applicable; or

(b) The date the complaint or petition and application were otherwise filed under court rules.

[(2)] **(3) Neither the State of Oregon, nor any county, school district, municipal corporation or other public corporation therein, nor any officer of any such public political division or corporation, appearing in the representative capacity of the officer of any public political division or corporation, shall be required to pay the fee prescribed under this section. The party entitled to costs and disbursements on such appeal shall recover from the opponent of the party the amount so paid upon order of the court, as in equity suits in the circuit court.**

[(3)(a)] **(4)(a) If, in any proceeding before the tax court judge involving taxes upon or measured by net income in which an individual taxpayer is a party, or involving inheritance or estate taxes, the court grants a refund claimed by the executor or taxpayer or denies in part or wholly an additional assessment of taxes claimed by the Department of Revenue to be due from the estate or taxpayer, the court may allow the taxpayer, in addition to costs and disbursements, the following:**

(A) Reasonable attorney fees for the proceeding under this subsection and for the prior proceeding in the matter, if any, before the magistrate; and

(B) Reasonable expenses as determined by the court. Expenses include accountant fees and fees of other experts incurred by the executor or individual taxpayer in preparing for and conducting the proceeding before the tax court judge and the prior proceeding in the matter, if any, before the magistrate.

(b) Payment of attorney fees or reasonable expenses under this subsection shall be made by the Department of Revenue in the manner provided by ORS 305.790.

[(4)(a)] (5)(a) If, in any proceeding before the tax court judge involving ad valorem property taxation, exemptions, special assessments or omitted property, the court finds in favor of the taxpayer, the court may allow the taxpayer, in addition to costs and disbursements, the following:

(A) Reasonable attorney fees for the proceeding under this subsection and for the prior proceeding in the matter, if any, before the magistrate; and

(B) Reasonable expenses as determined by the court. Expenses include fees of experts incurred by the individual taxpayer in preparing for and conducting the proceeding before the tax court judge and the prior proceeding in the matter, if any, before the magistrate.

(b) Payment of attorney fees or reasonable expenses under this subsection shall be made by the Department of Revenue in the manner provided by ORS 305.790.

[(5)] (6) All fees and other moneys received or collected by the clerk by virtue of the office of the clerk shall be paid over to the State Treasurer and shall be held by the clerk in the General Fund as miscellaneous receipts.

SECTION 2. The amendments to ORS 305.490 by section 1 of this 2021 Act apply to complaints and petitions filed in the tax court on and after the effective date of this 2021 Act.

Passed by House June 15, 2021

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Timothy G. Sekerak, Chief Clerk of House

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Tina Kotek, Speaker of House

Passed by Senate June 22, 2021

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Peter Courtney, President of Senate

Received by Governor:

.....M.,....., 2021

Approved:

.....M.,....., 2021

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Kate Brown, Governor

Filed in Office of Secretary of State:

.....M.,....., 2021

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Shemia Fagan, Secretary of State