

# 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)

## SUMMARY

The following summary is not prepared by the sponsors of the measure and is not a part of the body thereof subject to consideration by the Legislative Assembly. It is an editor's brief statement of the essential features of the measure **as introduced**.

Modifies provisions relating to fees in tax court.

## A BILL FOR 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,

**NOTE:** Matter in **boldfaced** type in an amended section is new; matter *[italic and bracketed]* is existing law to be omitted. New sections are in **boldfaced** type.

1 the court grants a refund claimed by the executor or taxpayer or denies in part or wholly an addi-  
2 tional assessment of taxes claimed by the Department of Revenue to be due from the estate or tax-  
3 payer, the court may allow the taxpayer, in addition to costs and disbursements, the following:

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

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

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

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

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

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

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

22 [(5)] (6) All fees and other moneys received or collected by the clerk by virtue of the office of  
23 the clerk shall be paid over to the State Treasurer and shall be held by the clerk in the General  
24 Fund as miscellaneous receipts.

25 **SECTION 2. The amendments to ORS 305.490 by section 1 of this 2021 Act apply to com-  
26 plaints and petitions filed in the tax court on and after the effective date of this 2021 Act.**

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