

**Testimony of the Oregon State Bar  
in Support of HB 2178  
Before  
The House Committee on Judiciary  
House Subcommittee on Civil Law  
February 1, 2021**

Chair Power and members of the committee:

The Oregon State Bar supports HB 2178, which makes changes to allow for greater access to justice for Oregonians in the Oregon Tax Court.

Under current law, in order to bring a case at the Oregon Tax Court Magistrate Division and Regular Division plaintiffs must pay a filing fee of \$281. In certain situations, plaintiffs may request a fee waiver or a deferral of a filing fee. However, even if the plaintiff requests a filing fee waiver or deferral request, the filing fee must be submitted before the filing deadline.

House Bill 2178 would decrease the filing fee in the Magistrate Division to \$50 and clarify that the deadline to pay a filing fee is fourteen days from the date of denial if the request for a waiver or deferral of filing fees is denied by the tax court. These changes dovetail with the Oregon Judicial Department's goal to take affirmative steps to ensure that they do not create unnecessary barriers or disproportionate outcomes to consumers.

Many of the plaintiffs who bring cases to the Tax Court, especially in the Magistrate Division, appear without an attorney. The Oregon Tax Court over the years has provided extensive documentation to explain court rules and processes. However, litigants can get caught by the fee waiver and deferral request timeline. While HB 2178 provides appropriate flexibility for plaintiffs, it is not expected to significantly impact filing fee revenue.

The Oregon State Bar supports increasing access to Oregon's court system through the passage of HB 2178.

Respectfully submitted,



Katherine Denning  
Oregon State Bar  
Chair, Public Affairs Committee