

**TESTIMONY ON HB 2575
ORGANIZATIONAL STANDING TO SEEK DECLARATORY RELIEF
IN THE OREGON TAX COURT
BEFORE THE HOUSE REVENUE COMMITTEE
MARCH 1, 2023**

PRESENTED BY: ROBERT MANICKE, OREGON TAX COURT JUDGE

Chair Nathanson, Co-Vice-Chairs Reschke and Walters, members of the committee, my name is Robert Manicke, and I am the Judge and administrative head of the Oregon Tax Court. The Oregon Judicial Department is neutral on HB 2575 and we provide this testimony for informational purposes.

HB 2575 would grant an association or organization standing to file a declaratory judgment lawsuit in the Oregon Tax Court if:

1. One or more members of the association or organization is adversely affected;
2. The interests that the association or organization seeks to protect are germane to the purpose of the association or organization; and
3. The nature of the claim and the relief requested do not require that the members of the association or organization participate in the proceedings in the Oregon Tax Court.

In January, I submitted written testimony suggesting that the bill incorporate reference to the existing statute describing standing. Since that time, I have worked with Oregon Business and Industry on amendment language to satisfy this concern. I want to thank Scott Bruun, Nikki Dobay, Jeff Newgard, and Legislative Revenue Office staff for their willingness to work with me. The -1 amendment that you now have before you addresses and resolves this concern.

I also want to thank Chair Nathanson and the committee for having me here today to discuss the amendment. I welcome any questions.