

**TESTIMONY ON HB 2576
OREGON TAX COURT JURISDICTION OF LOCAL INCOME TAX CASES
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 2576 and we provide this testimony for informational purposes.

As you know, HB 2576 would allow a taxpayer to request review of a local government decision concerning taxes imposed or measured by net income to the Oregon Tax Court. In January, I testified before this committee and suggested some amendments to clarify application of the measure. Since that time, I have worked with Oregon Business and Industry on amendment language to satisfy these concerns. 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 these concerns. In particular, the amendment clarifies:

- That a party must exhaust administrative remedies provided by the local government administering the tax before filing a petition in the Tax Court;
- The scope of the Tax Court's jurisdiction and the availability of Supreme Court review;
- Service of the petition on the local government administering the tax;
- Application of other existing statutes.

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