

House Bill 2576

Sponsored by Representative RESCHKE (Pre-session filed.)

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**.

Confers exclusive jurisdiction on Oregon Tax Court for judicial review of questions concerning income taxes imposed by local governments.

Applies to petitions filed on or after effective date of Act.

Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

1
2 Relating to judicial review of local income tax questions; creating new provisions; amending ORS
3 305.410; and prescribing an effective date.

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

5 **SECTION 1.** ORS 305.410 is amended to read:

6 305.410. (1) Subject only to the provisions of ORS 305.445 relating to judicial review by the Su-
7 preme Court and to subsection (2) of this section, the tax court shall be the sole, exclusive and final
8 judicial authority for the hearing and determination of all questions of law and fact arising under
9 the tax laws of this state. For the purposes of this section, and except to the extent that they pre-
10 clude the imposition of other taxes, the following are not tax laws of this state:

11 (a) ORS chapter 577 relating to Oregon Beef Council contributions.

12 (b) ORS 576.051 to 576.455 relating to commodity commission assessments.

13 (c) ORS chapter 477 relating to fire protection assessments.

14 (d) ORS chapters 731, 732, 733, 734, 737, 742, 743, 743A, 743B, 744, 746, 748 and 750 relating to
15 insurance company fees and taxes.

16 (e) ORS chapter 473 relating to liquor taxes.

17 (f) ORS chapter 825 relating to motor carrier taxes.

18 (g) ORS chapter 319 relating to motor vehicle and aircraft fuel taxes and the road usage charges
19 imposed under ORS 319.885.

20 (h) ORS title 59 relating to motor vehicle and motor vehicle operators' license fees and ORS title
21 39 relating to boat licenses.

22 (i) ORS chapter 578 relating to Oregon Wheat Commission assessments.

23 (j) ORS chapter 462 relating to racing taxes.

24 (k) ORS chapter 657 relating to unemployment insurance taxes.

25 (L) ORS chapter 656 relating to workers' compensation contributions, assessments or fees.

26 (m) ORS 311.420, 311.425, 311.455, 311.650, 311.655 and ORS chapter 312 relating to foreclosure
27 of real and personal property tax liens.

28 (n) ORS 409.800 to 409.816 and 409.900 relating to long term care facility assessments.

29 (2) The tax court and the circuit courts shall have concurrent jurisdiction to try actions or suits
30 to determine:

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 (a) The priority of property tax liens in relation to other liens.

2 (b) The validity of any deed, conveyance, transfer or assignment of real or personal property
3 under ORS 95.060 and 95.070 (1983 Replacement Part) or 95.200 to 95.310 where the Department of
4 Revenue has or claims a lien or other interest in the property.

5 **(3) The tax court shall be the sole, exclusive and final judicial authority for the hearing**
6 **and determination of all questions of law and fact concerning any tax imposed by a local**
7 **government that is imposed upon or measured by net income.**

8 [(3)] (4) Subject only to the provisions of ORS 305.445 relating to judicial review by the Supreme
9 Court, the tax court shall be the sole, exclusive and final judicial authority for the hearing and de-
10 termination of all questions of law and fact concerning the authorized uses of the proceeds of bonded
11 indebtedness described in section 11 (11)(d), Article XI of the Oregon Constitution.

12 [(4)] (5) Except as permitted under section 2, amended Article VII, Oregon Constitution, this
13 section and ORS 305.445, no person shall contest, in any action, suit or proceeding in the circuit
14 court or any other court, any matter within the jurisdiction of the tax court.

15 **SECTION 2. The amendments to ORS 305.410 by section 1 of this 2023 Act apply to pe-**
16 **titions filed on or after effective date of this 2023 Act.**

17 **SECTION 3. This 2023 Act takes effect on the 91st day after the date on which the 2023**
18 **regular session of the Eighty-second Legislative Assembly adjourns sine die.**

19