

HB 2119 -1 STAFF MEASURE SUMMARY

House Committee On Revenue

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Meeting Dates: 1/28, 3/27

WHAT THE MEASURE DOES:

Provides for standing for association or organization to seek declaratory relief in the Oregon Tax Court under specified conditions.

ISSUES DISCUSSED:

- Reintroduction of HB 2575 from 2023 session
- Background on how association/organizations work on behalf of their clients
- Definition of the terms "association" and "organization" and use within context of the measure.

EFFECT OF AMENDMENT:

-1 Adds notwithstanding clause pertaining to ORS 305.570(1)(b), standing on appeal to regular division of tax court; perfection of appeal.

BACKGROUND:

According to the Oregon Judicial Branch, "standing" is a legal term that means a person or entity has sufficient connection to and/or harm from a law or action to participate in a lawsuit or raise a claim.

The Oregon Tax Court is part of the Oregon Judicial Department. It is a statewide court and has exclusive jurisdiction to hear tax appeals under state laws, including personal income tax, property tax, corporation excise tax, timber tax, local budget law, and property tax limitations. The court is independent from the executive and legislative branches of state government. The court is not a part of the Oregon Department of Revenue, which is often a statutory defendant in Tax Court cases.