

HB 2119 A STAFF MEASURE SUMMARY

Senate Committee On Judiciary

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Meeting Dates: 4/23

WHAT THE MEASURE DOES:

The measure provides for standing for an association or organization to seek declaratory relief in the Oregon Tax Court if a member of the association or organization is adversely affected; the interests sought to be protected are germane to the purpose of the association or organization; and the claim does not require that the members of the association or organization who are adversely affected participate in the proceedings in the Oregon Tax Court.

ISSUES DISCUSSED:

EFFECT OF AMENDMENT:

No amendment.

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.