HB 2119 A   STAFF MEASURE SUMMARY

Carrier: Sen. Broadman

Senate Committee On Judiciary

Action Date:	05/08/25
Action:	Do pass the A-Eng bill.
Vote:	6-0-0-0
Yeas:	6 - Broadman, Gelser Blouin, Manning Jr, McLane, Prozanski, Thatcher
Fiscal:	Has minimal fiscal impact
Revenue:	No revenue impact
Prepared By:	Gillian Fischer, LPRO Analyst
Meeting Dates:	4/23, 4/30, 5/8

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:
- Currently, associations must wait for harm to a member before having standing in court
- Organizations that could bring suit if measure is adopted and challenge application before complying with the law
- Corporate activity tax example
- Oregon tax court jurisdiction over local government taxes
- Declaratory judgements of Tax Court and frequency of use

EFFECT OF AMENDMENT:

No amendment.

BACKGROUND:

According to the Oregon Judicial Department, "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 and is not a part of the Oregon Department of Revenue, which is often a statutory defendant in Tax Court cases.