



**Testimony in Support of House Bill 2119A  
Senate Judiciary Committee  
April 23, 2025**

Chair Prozanski, Vice-Chair Thatcher, and members of the committee, thank you for the opportunity to provide written testimony in support of HB 2119A. My name is Kevin Christiansen and I am the Government Affairs Director for the Oregon Bankers Association and Community Banks of Oregon. Together we represent the FDIC-insured banks and trust companies operating in Oregon. We also work to advocate for a healthier business climate in Oregon because every business issue is also a banking issue.

HB 2119A is designed to grant trade associations, such as the Oregon Bankers Association (OBA), and other membership organizations, the ability to bring declaratory judgment actions in the Oregon Tax Court. Specifically, it would allow associations to act on behalf of their members when they can demonstrate that a particular Oregon tax provision causes harm to their membership. This measure would enable associations to seek legal resolutions efficiently and effectively on behalf of their members.

The benefits of HB 2119A are twofold. First, the bill would streamline litigation. Rather than requiring multiple taxpayers to individually challenge the same tax provision, HB 2119A would allow a single legal action brought by an association. This not only conserves judicial resources but also ensures consistent legal outcomes, benefiting taxpayers and the state alike. Second, the bill is narrowly tailored, allowing only declaratory judgment actions. These legal proceedings provide a mechanism for the court to make specific legal determinations, such as assessing the constitutionality or statutory validity of a tax provision. This is a targeted way to address complex tax disputes without increasing litigation.

Importantly, HB 2119A would not expand the volume of litigation in the Oregon Tax Court, but enhance efficiencies by empowering associations like the OBA to address potential systemic tax issues that impact our members collectively.

Organizations like the Oregon Bankers Association exist to advocate for our members by providing expertise, resources, and willingness to engage in the legislative and regulatory process. HB 2119A aligns with this mission by enabling associations to play a proactive role in protecting our members' interests in tax matters of broad impact. This, in turn, allows banks and businesses to dedicate their resources to what they do best, while also reducing the burden on individual taxpayers and streamlining the tax litigation process.

I urge your support for HB 2119A, legislation that would benefit Oregon taxpayers and businesses alike by ensuring a more efficient and judicious resolution of tax issues. If you have any questions, please feel free to contact me at (503) 576-4123 or our lobbyist John Powell at (503) 510-8758.