



Legislative Fiscal Office
83rd Oregon Legislative Assembly
2026 Regular Session

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Date: February 10, 2026

Bill Title: Relating to representation of persons in the magistrate division of the Oregon Tax Court; prescribing an effective date.

Government Unit(s) Affected: Department of Revenue, Judicial Department, Cities, Counties, Department of Justice

Summary of Fiscal Impact:

The proposed legislation has been determined to have

NO FISCAL IMPACT

on state or local government expenditures.