



Legislative Fiscal Office
83rd Oregon Legislative Assembly
2026 Regular Session

Prepared by: Chelsey Herrmann-Nordness
Reviewed by: Amanda Beitel, John Borden, Emily Coates, Steve Robbins
Date: February 26, 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.