

Income/Franchise:

Oregon: New Law Grants Oregon Tax Court with Exclusive Jurisdiction Over Local Income Tax Disputes

H.B. 2576, signed by gov. 7/18/23. Effective on the 91st day after the date on which the 2023 regular session of the 82nd Legislative Assembly adjourns sine die, new law generally confers exclusive jurisdiction to the Oregon Tax Court for judicial review of questions of law and fact arising under Oregon local laws that impose taxes on or are measured by net income. The Oregon Tax Court does not have jurisdiction to review questions relating to the collection, enforcement, administration, or distribution of a tax of a local government. The new law requires taxpayers to first exhaust all administrative remedies provided before the respective local government prior to appealing to the Oregon Tax Court. The new law applies to petitions filed on or after the effective date of the legislation. Please contact us with any questions.

URL: <https://olis.oregonlegislature.gov/liz/2023R1/Measures/Overview/HB2576>

— Scott Schiefelbein (Portland)
Managing Director
Deloitte Tax LLP
sschiefelbein@deloitte.com

Sara Clear (Minneapolis)
Manager
Deloitte Tax LLP
sclear@deloitte.com

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