



STATE OF OREGON

INTEROFFICE MEMO

TO: Governor

DATE: July 18, 1984

FROM: Gerry 

SUBJECT: "Horrors" of writing our own state tax laws

Several problems would occur if legislators were to embark upon writing their own tax law, separate and distinct from the federal law. These problems could negatively affect state government, business and all others who routinely deal with tax laws.

1. Higher administrative costs to both
2. High error factors when applying new language
3. Increased litigation caused by possible different interpretation of new wording rather than "tested and usual language." (In other words, we would have to revisit the court rooms to test the interpretation.)
4. Uncertainty in applying the law which would heavily affect business when trying to simply comply with and understand the law.
5. Uneven application of the law which in turn would create fundamental inequities.

Summary:

Writing our own law could create highcost, uneven application, fundamental inequities and increased litigation.

GT:ds