

**A-Engrossed**  
**House Bill 2308**

Ordered by the House April 29  
Including House Amendments dated April 29

Ordered printed by the Speaker pursuant to House Rule 12.00A (5). Pre-session filed (at the request of House Interim Committee on Judiciary for Oregon State Bar Estate Planning Section)

**SUMMARY**

The following summary is not prepared by the sponsors of the measure and is not a part of the body thereof subject to consideration by the Legislative Assembly. It is an editor's brief statement of the essential features of the measure.

Allows executor or trustee of estate to apply to Department of Revenue for determination of inheritance tax due and discharge from tax liability.

**Specifies period of time during which department may allow or make any refund of inheritance tax.**

Applies to applications for determination of and discharge from inheritance tax liability filed with Department of Revenue on or after January 1, 2010.

Takes effect on 91st day following adjournment sine die.

**A BILL FOR AN ACT**

1  
2 Relating to discharge of estate fiduciary from personal liability for inheritance tax; and prescribing  
3 an effective date.

4 **Be It Enacted by the People of the State of Oregon:**

5 **SECTION 1. Sections 2 and 3 of this 2009 Act are added to and made a part of ORS**  
6 **chapter 118.**

7 **SECTION 2. (1) If the executor or trustee of an estate makes a written application to the**  
8 **Department of Revenue for a determination of the tax due under this chapter and discharge**  
9 **from personal liability therefor, the department shall notify the executor or trustee of the**  
10 **amount of tax due under this chapter. The department shall give this notice:**

11 (a) As soon as possible, and in any event within 18 months of the application; or

12 (b) If the application is made before the return is filed, by the earliest of the following:

13 (A) Eighteen months after the return is filed.

14 (B) The expiration of the period prescribed for the assessment of the tax under ORS  
15 305.265.

16 (C) The expiration of the period prescribed for the issuance of a notice of deficiency un-  
17 der ORS 314.410.

18 (2) After payment of the amount in the notice, other than any amount for which the time  
19 for payment is extended by the department, the executor or trustee shall be discharged from  
20 personal liability for any deficiency in tax. The department shall furnish to the executor or  
21 trustee a receipt or writing showing the discharge.

22 (3) The department shall adopt by rule policies and procedures for administration of ap-  
23 plications under this section.

24 (4) The expiration of the period prescribed for the issuance of a notice of deficiency  
concerning any tax due under this chapter shall be as provided under ORS 314.410.

**NOTE:** Matter in **boldfaced** type in an amended section is new; matter [*italic and bracketed*] is existing law to be omitted. New sections are in **boldfaced** type.

1       **SECTION 3.** The period prescribed for the Department of Revenue to allow or make a  
2 refund of any tax, or portion of tax, paid under this chapter shall be as provided in ORS  
3 314.415.

4       **SECTION 4.** Sections 2 and 3 of this 2009 Act apply to applications for determination of  
5 and discharge from inheritance tax liability filed with the Department of Revenue on or after  
6 January 1, 2010.

7       **SECTION 5.** This 2009 Act takes effect on the 91st day after the date on which the reg-  
8 ular session of the Seventy-fifth Legislative Assembly adjourns sine die.

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