

HOUSE AMENDMENTS TO A-ENGROSSED SENATE BILL 301

By COMMITTEE ON REVENUE

March 3

1 On page 29 of the printed A-engrossed bill, delete lines 16 through 45.

2 On page 30, delete lines 1 through 8 and insert:

3 **“SECTION 29. Section 30 of this 2011 Act is added to and made a part of ORS 118.005 to**
4 **118.840.**

5 **“SECTION 30. For decedents dying after December 31, 2009, and before December 17,**
6 **2010:**

7 **“(1) If the filing of a federal estate tax return is required, a return is not due under ORS**
8 **118.005 to 118.840 until the date provided in section 301(d)(1) of Public Law 111-312 for filing**
9 **of the federal estate tax return.**

10 **“(2) Notwithstanding ORS 118.100 (1) and 118.220, taxes imposed by ORS 118.005 to 118.840**
11 **are due and payable within nine months after the decedent’s death.**

12 **“(3) Penalties and interest under ORS 118.260 shall be determined without regard to the**
13 **extension of time to file under subsection (1) of this section.”.**

14 In line 9, delete “34” and insert “31”.
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