

SB 301-A9  
(LC 1183)  
3/2/11 (CMT/ps)

**PROPOSED AMENDMENTS TO  
A-ENGROSSED SENATE BILL 301**

1 On page 30 of the printed A-engrossed bill, after line 8, insert:

2 **“SECTION 34. Section 35 of this 2011 Act is added to and made a**  
3 **part of ORS 118.005 to 118.840.**

4 **“SECTION 35. For decedents dying after December 31, 2009, and**  
5 **before December 17, 2010:**

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

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

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

16 In line 9, delete “34” and insert “36”.

17

---