

# D R A F T

## SUMMARY

Directs Legislative Revenue Officer to report to Legislative Assembly on options for tax reform including recommendations for legislation intended to reform current tax system.

Takes effect on 91st day following adjournment sine die.

## A BILL FOR AN ACT

Relating to state finance; and prescribing an effective date.

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

**SECTION 1. No later than December 1, 2020, the Legislative Revenue Officer shall make a report to the Eightieth Legislative Assembly on options for tax reform in this state. The report shall address options for substitutions for major taxes, for minimizing the allowance of tax expenditures and for maintaining progressivity and enhancing equity in the tax system. The report shall make recommendations to the Legislative Assembly for legislation intended to reform the current tax system.**

**SECTION 2. This 2020 Act takes effect on the 91st day after the date on which the 2020 regular session of the Eightieth Legislative Assembly adjourns sine die.**