

D R A F T

SUMMARY

Directs Legislative Revenue Officer to report to interim committee of Legislative Assembly related to revenue on effectiveness of current design of estate tax in achieving desired policy goals.

Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

Relating to estate tax; and prescribing an effective date.

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

SECTION 1. No later than December 31, 2020, the Legislative Revenue Officer shall make a report to an interim committee of the Legislative Assembly related to revenue on the effectiveness of the current design of the estate tax in achieving the desired policy goals of the Legislative Assembly. The report may include recommendations to the committee for legislation intended to improve the structure of the estate tax.

SECTION 2. This 2019 Act takes effect on the 91st day after the date on which the 2019 regular session of the Eightieth Legislative Assembly adjourns sine die.