

D R A F T

SUMMARY

Requires Legislative Revenue Officer to study effectiveness of property tax exemptions. Requires Legislative Revenue Officer to report results of study to interim committees of Legislative Assembly related to revenue on or before December 1, 2020.

Sunsets January 2, 2021.

Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

1
2 Relating to property taxation; and prescribing an effective date.

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

4 **SECTION 1. The Legislative Revenue Officer shall study the effec-**
5 **tiveness of property tax exemptions. The Legislative Revenue Officer**
6 **shall present the results of the study in a report to the interim com-**
7 **mittees of the Legislative Assembly related to revenue, in the manner**
8 **provided in ORS 192.245, on or before December 1, 2020.**

9 **SECTION 2. Section 1 of this 2019 Act is repealed on January 2, 2021.**

10 **SECTION 3. This 2019 Act takes effect on the 91st day after the date**
11 **on which the 2019 regular session of the Eightieth Legislative Assem-**
12 **bly adjourns sine die.**