



Open Government Impact Statement

80th Oregon Legislative Assembly
2019 Regular Session

Measure: SB 304

Only impacts on Original or Engrossed
Versions are Considered Official

Prepared by: Cameron D. Miles
Date: 1/14/2019

SUMMARY

Allows exclusion from taxable estate for value of interest in family-owned business. Applies to estates of decedents dying on or after January 1, 2020.

Takes effect on 91st day following adjournment sine die.

NOTICE OF NO OPEN GOVERNMENT IMPACT