



## Open Government Impact Statement

80th Oregon Legislative Assembly  
2019 Regular Session

## Measure: SB 806

Only impacts on Original or Engrossed  
Versions are Considered Official

---

Prepared by: Cameron D. Miles  
Date: 2/20/2019

---

### SUMMARY

Directs Legislative Revenue Officer to study land value taxation and report to interim committees of Legislative Assembly by September 15, 2020. Defines "land value taxation" to mean property tax system that imposes higher uniform rate of tax on land assessments than on improvement assessments.

Sunsets on date of convening of 2021 regular session of Legislative Assembly.

Takes effect on 91st day following adjournment sine die.

## **NOTICE OF NO OPEN GOVERNMENT IMPACT**