Senate Bill 319
Sponsored by Senator THATCHER (Presession filed.)

SUMMARY
The following summary is not prepared by the sponsors of the measure and is not a part of the body thereof subject to consideration by the Legislative Assembly. It is an editor's brief statement of the essential features of the measure as introduced.

Provides that Oregon estate tax is imposed only on estates of decedents dying on or before December 31, 2018.
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. Section 3 of this 2019 Act shall be known and may cited as the Death Tax Repeal Act.

SECTION 2. Section 3 of this 2019 Act is added to and made a part of ORS 118.005 to 118.540.

SECTION 3. The tax imposed by ORS 118.010 applies only to estates of decedents dying on or before December 31, 2018.

SECTION 4. 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.

NOTE: Matter in boldfaced type in an amended section is new; matter [italic and bracketed] is existing law to be omitted. New sections are in boldfaced type.

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