

# Senate Bill 674

Sponsored by Senator BOQUIST

## 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

1  
2 Relating to estate tax; and prescribing an effective date.

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

4 **SECTION 1. Section 3 of this 2019 Act shall be known and may cited as the Death Tax**  
5 **Repeal Act.**

6 **SECTION 2. Section 3 of this 2019 Act is added to and made a part of ORS 118.005 to**  
7 **118.540.**

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

10 **SECTION 4. This 2019 Act takes effect on the 91st day after the date on which the 2019**  
11 **regular session of the Eightieth Legislative Assembly adjourns sine die.**

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**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.