

DRAFT

SUMMARY

Requires Legislative Revenue Officer to study interdependence of state and local tax systems in Oregon. Directs officer to submit report of findings, with recommendations for legislation, to interim committees of Legislative Assembly related to revenue not later than September 15, 2024.

Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

Relating to the interdependence of the state and local tax systems in Oregon; and prescribing an effective date.

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

SECTION 1. The Legislative Revenue Officer shall conduct a study of the interdependence of the state and local tax systems in Oregon. Not later than September 15, 2024, the officer shall submit a report of the findings of the study, in the manner provided by ORS 192.245, to the interim committees of the Legislative Assembly related to revenue, and shall include recommendations for legislation in the report.

SECTION 2. Section 1 of this 2023 Act is repealed on January 2, 2025.

SECTION 3. This 2023 Act takes effect on the 91st day after the date on which the 2023 regular session of the Eighty-second Legislative Assembly adjourns sine die.