

# D R A F T

## SUMMARY

Requires Legislative Revenue Officer to study corporate excise and income tax system. Directs Legislative Revenue Officer to submit findings to interim committees of Legislative Assembly related to revenue not later than September 15, 2023.

## A BILL FOR AN ACT

Relating to corporate taxation.

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

**SECTION 1. The Legislative Revenue Officer shall study the corporate excise and income tax system. The Legislative Revenue Officer shall submit a report in the manner provided by ORS 192.245, and may include recommendations for legislation, to the interim committees of the Legislative Assembly related to revenue no later than September 15, 2023.**

**SECTION 2. Section 1 of this 2023 Act is repealed on January 2, 2024.**