

**HB 3138 A STAFF MEASURE SUMMARY**

**Senate Committee On Finance and Revenue**

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**Prepared By:** Jaime McGovern, Economist

**Meeting Dates:** 5/27, 6/2

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**WHAT THE MEASURE DOES:**

Extends time for filing of estate tax return, as applicable to estate, to twelve months. Applies to estates of decedents dying on or after January 1, 2022. Takes effect on 91st day following adjournment sine die.

**ISSUES DISCUSSED:**

- Personal stories relating to filing estate returns.
- Current state and federal filing requirements.

**EFFECT OF AMENDMENT:**

No amendment.

**BACKGROUND:**

Currently, if no federal estate tax form is required, Oregon allows nine months for filing and payment of tax.