

## **Open Government Impact Statement**

81st Oregon Legislative Assembly 2021 Regular Session

## Measure: SB 15

Only impacts on Original or Engrossed Versions are Considered Official

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## SUMMARY

Provides for additional exemption against Oregon estate tax. Phases out availability of exemption based on size of estate. Applies to estates of decedents who die on or after January 1, 2022.

Takes effect on 91st day following adjournment sine die.

## NOTICE OF NO OPEN GOVERNMENT IMPACT