



## Open Government Impact Statement

81st Oregon Legislative Assembly  
2021 Regular Session

## Measure: HB 2972

Only impacts on Original or Engrossed  
Versions are Considered Official

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Date: 2/1/2021

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### SUMMARY

Directs Legislative Revenue Officer to study land value taxation and submit report to interim legislative committees related to revenue. Defines "land value taxation" to mean property tax system that imposes higher uniform rate of tax on land assessments than on improvement assessments.

Takes effect on 91st day following adjournment sine die.

## **NOTICE OF NO OPEN GOVERNMENT IMPACT**