

# House Bill 2431

Sponsored by Representative NATHANSON (Pre-session filed.)

## SUMMARY

The following summary is not prepared by the sponsors of the measure and is not a part of the body thereof subject to consideration by the Legislative Assembly. It is an editor's brief statement of the essential features of the measure **as introduced**.

Directs Legislative Revenue Officer to report to Legislative Assembly on options for tax expenditure reform including recommendations for legislation intended to reform current tax expenditure system.

Takes effect on 91st day following adjournment sine die.

## A BILL FOR AN ACT

1  
2 Relating to tax expenditures; and prescribing an effective date.

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

4 **SECTION 1. No later than February 15, 2022, the Legislative Revenue Officer shall make**  
5 **a report to a committee of the Eighty-first Legislative Assembly related to revenue on**  
6 **options for tax expenditure reform in this state. The report shall address options for im-**  
7 **proving the adoption, analysis and implementation of tax expenditure statutes, and shall**  
8 **provide for the comparison of tax expenditures to alternative methods for achieving policy**  
9 **goals. The report shall make recommendations to the committee for legislation intended to**  
10 **reform the current tax expenditure system.**

11 **SECTION 2. This 2021 Act takes effect on the 91st day after the date on which the 2021**  
12 **regular session of the Eighty-first Legislative Assembly adjourns sine die.**

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**NOTE:** Matter in **boldfaced** type in an amended section is new; matter [*italic and bracketed*] is existing law to be omitted. New sections are in **boldfaced** type.