Senate Bill 163

Relating to taxation; and prescribing an effective date.

A BILL FOR AN ACT

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

SECTION 1. (1) The Legislative Revenue Officer shall conduct a study of state and local tax systems. The issues studied shall include, but not be limited to:

(a) Inequities in the systems;
(b) The stability of the systems as sources of revenue;
(c) The adequacy of the systems as sources of revenue; and
(d) Methods for improving the interactions of state and local tax systems.

(2) No later than September 15, 2022, the officer shall submit a report of the findings of the study to the interim committees of the Legislative Assembly related to revenue in the manner provided under ORS 192.245.

SECTION 2. Section 1 of this 2021 Act is repealed on January 2, 2023.

SECTION 3. This 2021 Act takes effect on the 91st day after the date on which the 2021 regular session of the Eighty-first Legislative Assembly adjourns sine die.

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.