

# Senate Bill 163

Printed pursuant to Senate Interim Rule 213.28 by order of the President of the Senate in conformance with pre-session filing rules, indicating neither advocacy nor opposition on the part of the President (at the request of Senate Interim Committee on Finance and Revenue)

## 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 study state and local tax systems and report findings to interim committees of Legislative Assembly related to revenue no later than September 15, 2022.  
Takes effect on 91st day following adjournment sine die.

## A BILL FOR AN ACT

1  
2 Relating to taxation; and prescribing an effective date.

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

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

6 (a) **Inequities in the systems;**

7 (b) **The stability of the systems as sources of revenue;**

8 (c) **The adequacy of the systems as sources of revenue; and**

9 (d) **Methods for improving the interactions of state and local tax systems.**

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

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 Section 1 of this 2021 Act is repealed on January 2, 2023.**

14 **SECTION 3. This 2021 Act takes effect on the 91st day after the date on which the 2021**  
15 **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.