

# D R A F T

## SUMMARY

Digest: The Act would have the Legislative Revenue Officer look at how our state and local taxes interact. The Act would have the officer submit a report on the study that suggests changes to the laws. (Flesch Readability Score: 60.9).

Requires the Legislative Revenue Officer to study the interdependence of the state and local tax systems in Oregon. Directs the officer to submit a report, with recommendations for legislation, to the legislature not later than September 15, 2026.

Takes effect on the 91st day following adjournment sine die.

## A BILL FOR AN ACT

1  
2 Relating to the interdependence of the state and local tax systems in Oregon;  
3 and prescribing an effective date.

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

5 **SECTION 1. The Legislative Revenue Officer shall conduct a study**  
6 **of the interdependence of the state and local tax systems in Oregon.**  
7 **Not later than September 15, 2026, the officer shall submit a report of**  
8 **the findings of the study, in the manner provided by ORS 192.245, to**  
9 **the interim committees of the Legislative Assembly related to reve-**  
10 **nue, and shall include recommendations for legislation in the report.**

11 **SECTION 2. Section 1 of this 2025 Act is repealed on January 2, 2027.**

12 **SECTION 3. This 2025 Act takes effect on the 91st day after the date**  
13 **on which the 2025 regular session of the Eighty-third Legislative As-**  
14 **sembly adjourns sine die.**