

D R A F T

SUMMARY

Digest: The Act would require a study of whether a single law for making adjustments for inflation in the tax laws of this state would be feasible and useful. The Act would require a report of the study to be turned in next year. (Flesch Readability Score: 68.9).

Requires the Legislative Revenue Officer to study the feasibility and utility of enacting a single statute that uniformly governs adjustments for inflation in the tax statutes of this state. Directs the officer to submit a report to the interim committees of the Legislative Assembly related to revenue no later than September 15, 2026.

Sunsets on January 2, 2027.

A BILL FOR AN ACT

1
2 Relating to adjustments for inflation.

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

4 **SECTION 1. The Legislative Revenue Officer shall study the feasi-**
5 **bility and utility of enacting a single statute that uniformly governs**
6 **adjustments for inflation in the tax statutes of this state. The officer**
7 **shall submit a report of findings to the interim committees of the**
8 **Legislative Assembly related to revenue in the manner provided under**
9 **ORS 192.245 no later than September 15, 2026.**

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 Section 1 of this 2025 Act is repealed on January 2, 2027.**