

D R A F T

SUMMARY

Digest: The Act would require a study of the property tax system in this state. A report will be submitted by September 15 of next year. (Flesch Readability Score: 72.3).

Requires the Legislative Revenue Officer to study the property tax system in 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

Relating to the property tax system in Oregon.

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

SECTION 1. The Legislative Revenue Officer shall conduct a study of the property tax system in this state. The officer shall submit a report of findings to the interim committees of the Legislative Assembly related to revenue in the manner provided under ORS 192.245 no later than September 15, 2026.

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 Section 1 of this 2025 Act is repealed on January 2, 2027.