

# D R A F T

## SUMMARY

Digest: The Act directs the LRO to study the taxing of corporations. (Flesch Readability Score: 64.9).

Requires the Legislative Revenue Officer to study the corporate excise and income tax system. Directs the Legislative Revenue Officer to submit findings to the interim committees of the Legislative Assembly related to revenue not later than December 1, 2026.

## A BILL FOR AN ACT

Relating to corporation taxes.

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

**SECTION 1. The Legislative Revenue Officer shall study the corporate excise and income tax system. The Legislative Revenue Officer shall submit a report in the manner provided by ORS 192.245, and may include recommendations for legislation, to the interim committees of the Legislative Assembly related to revenue no later than December 1, 2026.**

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 Section 1 of this 2025 Act is repealed on January 2, 2027.**