

# DRAFT

## SUMMARY

Digest: The Act would have the Legislative Revenue Officer study transportation taxes in this state. The Act would have the officer submit a report on the study that suggests changes that might be made to the tax laws. (Flesch Readability Score: 60.0).

Requires the Legislative Revenue Officer to study transportation taxes in Oregon. Directs the officer to submit a report, with recommendations for legislation, to the Legislative Assembly not later than September 15, 2026.

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

## A BILL FOR AN ACT

Relating to transportation revenue; and prescribing an effective date.

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

**SECTION 1. The Legislative Revenue Officer shall conduct a study of transportation taxes in Oregon. Not later than September 15, 2026, the officer shall submit a report of the findings of the study, in the manner provided by ORS 192.245, to the interim committees of the Legislative Assembly related to revenue. The report shall include recommendations for legislation.**

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 Section 1 of this 2025 Act is repealed on January 2, 2027.**

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