



## Open Government Impact Statement

82nd Oregon Legislative Assembly  
2023 Regular Session

## Measure: SB 59

Only impacts on Original or Engrossed  
Versions are Considered Official

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Date: 1/20/2023

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### SUMMARY

Increases maximum allowed amount of natural resource property credit against estate tax and maximum value of total adjusted gross estate eligible to claim credit. Applies to estates of decedents dying on or after January 1, 2024.

Takes effect on 91st day following adjournment sine die.

## NOTICE OF NO OPEN GOVERNMENT IMPACT