



Open Government Impact Statement

82nd Oregon Legislative Assembly
2023 Regular Session

Measure: SB 939

Only impacts on Original or Engrossed
Versions are Considered Official

Prepared by: Cameron D. Miles
Date: 2/22/2023

SUMMARY

Allows additional estate tax exclusion. Adjusts for inflation. Allows additional exclusion in lieu of election by predeceased spouse to claim deduction for special marital property.

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